

THE O'NEIL GROUP, LLC  
4431 P Street, NW  
Washington, DC 20007  
Telephone: (202) 965-2878  
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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re

LEHMAN BROTHERS HOLDINGS INC., *et al.*, :  
Debtors.

Chapter 11  
Case No. 08-13555  
(Jointly Administered)

----- X

**SUMMARY SHEET PURSUANT TO UNITED STATES TRUSTEE GUIDELINES  
FOR REVIEWING APPLICATIONS FOR COMPENSATION AND  
REIMBURSEMENT OF EXPENSES FILED UNDER 11 U.S.C. §§ 330 AND 331**

**SECOND INTERIM APPLICATION**

<b>NAME OF APPLICANT:</b>	The O'Neil Group, LLC
<b>DATE OF RETENTION:</b>	February 9, 2010, nunc pro tunc to January 6, 2010
<b>TIME PERIOD:</b>	February 1, 2010 through and including May 31, 2010
<b>ROLE IN THE CASE:</b>	Tax Services Provider to Debtors and Debtors-in-Possession
<b>CURRENT APPLICATION:</b>	Total Fees Requested: \$278,425.50 Total Expenses Requested: \$27,864.26
<b>PRIOR APPLICATIONS:</b>	January 31, 2010 – First Interim Application

SECOND INTERIM APPLICATION PERIOD FEBRUARY 1, 2010 THROUGH MAY 31, 2010

PROFESSIONAL HOURS SUMMARY			
Engagement: International Tax Compliance – US Info Returns			

Professional	Level	Hours	
O'Neil, Jacqueline M.	Managing Director		468.40
Barissi, Barbara A.	Director		546.10
Ruehle, Tim	Director		131.40
De Souza Lawrence, Pauline	Director		255.00
Walsh, Bill	Manager		29.35
Duncan, Dixie	Manager		74.80
Kem, Gayle	Manager		36.30
	Unbilled Travel		(90.00)
Total Hours:			1451.35
Total	Blended Rate:	\$ 180.00	\$ 261,243.00

Engagement: International Tax Services - 1118
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Professional	Rate	Hours	Total Fees
O'Neil, Jacqueline M.	\$ 325.00	40.20	\$ 13,065.00
Ruehle, Tim	\$ 225.00	16.70	\$ 3,757.50
Total Hours:		56.90	
Total			\$ 16,822.50

Engagement: State and Local Tax Compliance Services
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Professional	Level	Hours	
O'Neil, Jacqueline M.	Managing Director		2.00
Total Hours:			2.00
Total	Blended Rate:	\$ 180.00	\$ 360.00

TOTAL: International and State Tax Services			
Total Hours	Total Fees	Total Expenses	Total
1510.25	\$ 278,425.50	\$ 27,864.26	\$ 306,289.76

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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re :

LEHMAN BROTHERS HOLDINGS INC., *et al.*, :  
Debtors. :

Chapter 11  
Case No. 08-13555  
(Jointly Administered)  
----- X

**SECOND INTERIM FEE APPLICATION OF THE O'NEIL GROUP, LLC FOR  
ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND FOR  
REIMBURSEMENT OF EXPENSES AS TAX SERVICES PROVIDERS TO THE  
DEBTORS AND DEBTORS-IN-POSSESSION  
FOR THE PERIOD FROM FEBRUARY 1, 2010 TO MAY 31, 2010**

The O'Neil Group ("O'Neil Group" or the "Firm"), consultants to Lehman Brothers Holdings Inc. ("LBHI") and its subsidiaries that are debtors and debtors in possession in these proceedings (collectively, the "Debtors" ), for its second interim application (the "Application"), pursuant to sections 330(a) and 331 of title 11 of the United States Code (the "Bankruptcy Code") and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and the *Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses for Professionals* [Docket No. 1388] ("the Compensation Order"), for allowance of compensation for professional services performed by The O'Neil Group during the period commencing February 1, 2010, through and including May 31, 2010 (the "Compensation Period"), and for reimbursement of its actual and necessary expenses incurred during the Compensation Period, respectfully represents:

### **Background**

1. Commencing on September 15, 2008 and periodically thereafter (as applicable, the “Commencement Date”), the above captioned debtors and debtors-in-possession (collectively, the “Debtors”) commenced with this Court voluntary cases under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”). The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. On September 17, 2008, the United States Trustee for the Southern District of New York (the “U.S. Trustee”) appointed a statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”).

3. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as examiner in the above-captioned chapter 11 cases (the “Examiner”) and by order, dated January 20, 2009 [Docket No. 2583] the Court approved the U.S. Trustee’s appointment of the Examiner.

### **Jurisdiction**

4. This Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

### **Lehman’s Business**

5. Prior to the events leading up to these chapter 11 cases, Lehman was the fourth largest investment bank in the United States. For more than 150 years, Lehman has been a leader in the global financial markets by serving the financial needs of corporations, governmental units, institutional clients and individuals worldwide.

6. Additional information regarding the Debtors' businesses, capital structures, and the circumstances leading to the commencement of these chapter 11 cases is contained in the Affidavit of Ian T. Lowitt Pursuant to Rule 1007-2 of the Local Bankruptcy Rules for the Southern District of New York in Support of First-Day Motions and Applications, filed on September 15, 2008 [Docket No. 2].

#### **Retention of The O'Neil Group**

7. By an order dated February 9, 2010 (the "Retention Order"), the Court approved the application dated January 27, 2010 filed by the Debtors seeking authorization pursuant to section 327(a) and 328(a) of the Bankruptcy Code *nunc pro tunc* to January 6, 2010 to employ The O'Neil Group as Tax Services Providers (the "Retention Application"). These matters are more fully described in the Declaration of Jacqueline O'Neil, a managing director of The O'Neil Group, sworn to January 26, 2010 and in accordance with the terms and conditions set forth in the agreements between the Debtors and The O'Neil Group, including without limitations, the provisions described in the engagement letter, dated as of January 26, 2010 (the "Engagement Letter"), as modified by paragraph 17 of the O'Neil Declaration.

#### **Summary of Requested Professional Compensation And Reimbursement of Expenses**

8. This Application has been prepared in accordance with (a) the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the "Local Guidelines"), (b) the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. §§ 330 and 331 adopted on January 30, 1996 (the "UST Guidelines"), and (c) the Court's Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation and

Reimbursement of Expenses of Professionals entered on or about June 25, 2009 (the “Interim Compensation Order” and, collectively with the Local Guidelines and the UST Guidelines, the “Guidelines”).

9. The O’Neil Group has previously requested compensation from the Court for professional services and reimbursement of expenses in its First Interim Fee Application filed for the period from January 6, 2010 through and including January 31, 2010. By that application, The O’Neil Group requested allowance in full of interim compensation for professional services rendered to the Debtors during the Compensation Period, in the aggregate amount of \$7,776, and for reimbursement of actual, necessary expenses incurred in connection with such services in the aggregate amount of \$1,936.92. During that first Interim Compensation Period, The O’Neil Group expended a total of 41.7 hours for which compensation was sought.

10. By this Application, The O’Neil Group seeks allowance in full of interim compensation for professional services rendered to the Debtors during the Compensation Period, in the aggregate amount of \$278,425.50, and for reimbursement of actual, necessary expenses incurred in connection with such services in the aggregate amount of \$27,864.26. During the Compensation Period, The O’Neil Group expended a total of 1,600.25 hours including 90 hours of unbillable travel for a total of 1,510.25 for which compensation is sought.

11. In accordance with the Interim Compensation Order, The O’Neil Group has received monthly payments to date for services rendered, subject to the court-ordered hold back provisions. By this Application, The O’Neil Group seeks payment of the remaining \$55,685.10 which amount represents the Court-ordered 20% holdback of The O’Neil Group requested fees during the Compensation Period.

12. During the Compensation Period, other than pursuant to the Interim Compensation Order, The O’Neil Group has received no payment and no promises of payment from

any source for services rendered or to be rendered in any capacity whatsoever in connection with the matters covered by this Application. Except as set forth in the O'Neil Declaration, The O'Neil Group has not shared or agreed to share any of its compensation in connection with this matter with any other person, as permitted by section 504 of the Bankruptcy Code.

13. The compensation arrangements provided for in the Engagement Letter are consistent with and typical of arrangements entered into by The O'Neil Group and other tax firms with respect to rendering comparable services for clients similar to the Debtors, both in and outside of bankruptcy. Considering the Services that The O'Neil Group will provide, and the market prices for The O'Neil Group's services, the Debtors submit that the Fee Structure (including reasonable reimbursements) is reasonable under the standards set forth in section 328(a) of the Bankruptcy Code and fulfills the requirements of Rule 2014-1 of the Local Rules.

14. Prior to the filing of this Application, The O'Neil Group sent the Debtors, Weil, Gotshal & Manges LLP, the U.S. Trustee, Feinberg Rozen (Fee Committee) and counsel to the Creditors' Committee monthly fee statements setting forth The O'Neil Group's fees for professional services rendered and expenses incurred beginning February 1, 2010 through May 31, 2010. No party objected to any element of any of The O'Neil Group's monthly statements.

15. Pursuant to the UST Guidelines, annexed to the U.S. Trustee summary section preceding this Application is a schedule setting forth all The O'Neil Group professionals who have performed services in these Chapter 11 cases during the Compensation Period, their title and the total number of hours performed.

16. Pursuant to the Local Guidelines, a certification regarding compliance with the same is annexed hereto as Exhibit A.

17. Annexed hereto as Exhibit B is a schedule specifying the categories of actual and necessary expenses for which The O'Neil Group is seeking reimbursement and the

total amount for each such expense category.

18. Pursuant to the UST Guidelines, annexed hereto as Exhibit C is a summary of the number of hours and amounts billed by The O'Neil Group during the Compensation Period, organized by task. The O'Neil Group maintains computerized records of the time spent by all The O'Neil Group professionals in connection with the Debtors' Chapter 11 cases.

19. To the extent that time or disbursement charges for services rendered or expenses incurred relate to the Compensation Period, but were not processed prior to the preparation of this Application, The O'Neil Group reserves the right to request compensation for such services and reimbursement of such expenses in a future application.

#### **Summary of Services**

20. The Debtors sought and received the Court's approval to retain The O'Neil Group because The O'Neil Group is a firm specializing in corporate tax compliance and accounting related services in both the ordinary course and crisis management and restructuring environments for public and private companies, and other constituents. Furthermore, key members of The O'Neil Group provided international and state income tax compliance services for the Debtors during 2009 for the 2008 compliance period, as members of Huron. As a result, The O'Neil Group has a strong foundation of knowledge and understanding of the Lehman Tax Department systems, processes. The O'Neil Group will perform services that are necessary to meet the compliance requirements of and will provide daily management services for the internal tax department. The Debtors believe that The O'Neil Group possesses extensive tax expertise useful in these cases, and that The O'Neil Group is well-qualified to advise the Debtors. Furthermore, the Debtors selected The O'Neil Group because of their expertise in providing tax services to debtors and creditors in chapter 11 and other distressed situations. *See e.g., In re The 1031 Tax Group, LLC*, Case No. 07-11448 (MG) (Bankr. S.D.N.Y. July 3, 2007) [Doc. No. 334];



*In re Delta Air Lines, Inc., et al.*, Case No. 05-17923 (ASA) (Bankr. S.D.N.Y. Jan. 23, 2007) [Doc. No. 4234]; *In re Northwest Airlines Corporation, et al.*, Case No. 05-17930 (ALG) (Bankr. S.D.N.Y. Oct. 27, 2005) [Doc. No. 822]; *In re The Delaco Company*, Case No. 04-10899 (CB) (Bankr. S.D.N.Y. Mar. 3, 2004) [Doc. No. 48]; *In re Global Crossing Ltd., et al.*, Case No. 02-40187 (REG) (Bankr. S.D.N.Y. July 15, 2002) [Doc. No. 1446].

21. Furthermore, The O'Neil Group has indicated a desire and willingness to act in these Chapter 11 cases and render the necessary professional services as tax services providers for the Debtors, on the terms set forth in the Engagement Letter and described herein, and to subject itself to the jurisdiction of the Court.

22. By the Retention Order, the Debtors received the Court's approval to retain The O'Neil Group as Tax Services Providers to LBHI pursuant to section 327(a) and 328(a) of the Bankruptcy Code, *nunc pro tunc* to the January 6, 2010 to perform certain tax services, all as more fully describes in the Declaration of Jacqueline O'Neil, managing director of The O'Neil Group, sworn January 26, 2010, and in accordance with the terms and conditions set forth in the agreements between the Debtors and The O'Neil Group, including without limitations, the provisions described in the engagement letter, dated as of January 26, 2010.

23. During this compensation period, The O'Neil Group personnel assisted the management of Lehman Brothers Holding Incorporated (LBHI) and Alvarez and Marsal (A&M) with the preparation and processing of the 2009 International tax returns, Forms 5471, 8858 and 8865 and the necessary foreign tax credit filing on Form 1118 for the 2009 US Corporate Income Tax Return. The O'Neil Group also assisted LBHI with state and local tax compliance preparation and review. The preparation of these forms is required to be filed by the Internal Revenue Service.

24. These professional services included meetings and discussions with the Lehman Tax Management team to discuss the addition and challenges of the new General Ledger and file

management systems, new international tax transactions, foreign tax filings and additional tax compliance strategies. Services provided by The O'Neil Group also include day to day management of the internal tax department – specifically the international tax compliance team. During this period, The O'Neil Group tax team continued with the preparation and review of the 2009 International tax returns, Forms 5471, 8858, and 8865. The O'Neil Group also initiated the preparation and review of Form 1118. It is estimated there are 800 plus Lehman Brothers International tax returns that must be completed by the September 15 due date.

25. The following is a summary of the significant professional services rendered by The O'Neil Group during the Compensation Period. All services provided by The O'Neil Group are classified under Uniform Billing Code 1800 – Tax Services. This detail task summary is organized in accordance with The O'Neil Group's internal system of project or work codes.

Task	Description
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10	Project Planning
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	Project planning including providing communication to Lehman management team with weekly status updates, developing oversight structure of tax project, and developing 2009 updates to workpaper standardization and process.
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20	Client Meetings
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	Client meetings including attending Tax compliance strategy meetings between Lehman Management and A&M with discussions of process, areas of simplification and areas of continuing difficulties (domestic and international), international transaction briefings and meetings between Lehman Management and The O'Neil Group tax team, weekly status meeting with Lehman management, Lehman interns, new Lehman staff and The O'Neil Group tax team to discuss project status, developing issues, and on-going standardized procedures.
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30	Review Prior year returns and workpapers
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	Review prior year returns and workpapers including review of hard copy and soft copy files to obtain transitional knowledge required to complete project and to ensure compliance with Lehman established procedures and processes.
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35 SharePoint and File Management

Project oversight and assistance with the update of the new File Management System which is necessary for document protection and deposit and for the purpose of future audit and review processes.

40 Compliance Preparation

Compliance preparation including the preparation of Forms 5471, 8858, and 8865, 1118 and their related workpapers, calculations and required schedules. This includes the set up and upload into the new automated workbooks and reconciliation with the Tax Attribute Schedule and Earnings and Profits workbook. Compliance preparation also includes the preparation of the State and Local income tax returns and related workpapers.

47 Earning and Profits Analysis

Earnings and Profits analysis including review and analysis of entity file, roll-over of prior year data, incorporation of current year data, to allow for a reconciliation of E&P ending balance with Schedule J in return preparation process. New automated E&P workbook developed and training set for all Lehman tax staff.

48 Foreign Income Analysis

Foreign income analysis including review and analysis of all corporate income reported on Consolidated 1120 US Income Tax Return and determination of Source of Income and classification of all foreign income required to be reported on the Foreign Tax Credit Form 1118 as part of the return preparation process.

49 Foreign Tax Credit Analysis

Preparation of the Foreign Tax Credit Form 1118 including determination of all corporate deductions that are properly allocated to foreign income as reported on the 1118 as part of the return preparation process. Preparation of the new Schedule K – Foreign Tax Carryover Reconciliation Schedule that is now required as part of the foreign tax credit analysis. Creation of automated upload schedule for 1118 data as an interface with tax prep software InSource.

50 Compliance Review

Compliance review and analysis of Forms 5471, 8858, and 8865, 1118 and their related workpapers, calculations and required schedules. Compliance review also includes the review of the State and Local income tax returns and related workpapers. It also includes the review of the Real Estate Joint Venture returns.

70 Tax Planning and Research

Other required tax planning and research associated with this project including client requested analysis and necessary planning and research required to more accurately and efficiently complete the engagement.

75 Preparation of Reports for Administrators

Data Gathering and Creation of reports as required by tax management and court-appointed Administrators, including tax preparation analysis, tax process documentation, controlled foreign corporation basis analysis, intercompany reporting and other various reports and documentation.

95 Travel time - Billable

Travel time that is billable as it exceeds the normal and customary 2 hour commute.

100 Billable time and expense reporting

Time and expense reporting including the fee application preparation services and other time incurred in the execution of this engagement as required by the Bankruptcy Requirements and other Court Obligations.

26. The foregoing professional services performed by The O'Neil Group were necessary and appropriate to the administration of the Debtors' chapter 11 cases. These services were in the best interests of the Debtors and other parties in interest. Compensation for the foregoing services as requested is commensurate with the complexity, importance and nature of the problems, issues and tasks involved. The services were performed in an efficient manner.

27. The professional services performed by The O'Neil Group on behalf of the Debtors during the Compensation Period required an aggregate expenditure of 1,600.25 recorded hours by The O'Neil Group's professionals. During the Compensation Period, The O'Neil Group billed the Debtors for time expended by professionals based on a blended hourly rate of \$180.00 per hour for the International and State and Local Tax Compliance engagements and at significantly reduced rates for the 1118 Foreign Tax Credit Engagement as follows:

Title	Hourly Rate	
Tax Managing Director	\$325	
Tax Director	\$225	
Tax Manager	\$165	
Tax Associate	\$125	

28. As set forth in Exhibit B hereto, The O'Neil Group has incurred or disbursed \$27,864.26 in expenses in providing professional services to the Debtors during the Compensation Period. These expense amounts are intended to cover direct operating costs, which costs are not incorporated into The O'Neil Group's hourly billing rates.

**The Requested Compensation and Expense Reimbursement  
Should be Allowed**

29. Section 331 of the Bankruptcy Code provides for compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code reasonable compensation for "actual necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded, the court should consider the nature, the extent, and the value of such services, taking into account all relevant factors, including—

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;

(D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and

(E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

30. In the instant case, The O'Neil Group respectfully submits that the services for which it seeks compensation and the expenditures for which it seeks reimbursement in this Application were necessary for and beneficial to the orderly administration of the Debtors' estates. The O'Neil group functions as part of the Debtors' internal tax department on a daily basis. Such services and expenditures were necessary to and in the best interests of the Debtors' estates and creditors. The O'Neil Group further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors, their estates and all parties in interest.

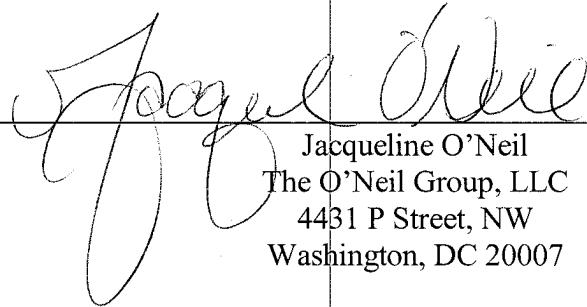
31. In sum, approval of the compensation for professional services and reimbursement of expenses sought herein is warranted.

#### **Conclusion**

WHEREFORE The O'Neil Group respectfully requests (i) an allowance of compensation for professional services rendered during the Compensation Period in the amount of \$278,425.50 and reimbursement of actual and necessary expenses The O'Neil Group incurred during the Compensation Period in the amount of \$27,864.26; (ii) authorization for the Debtors to pay to The O'Neil Group that portion of the compensation amount not yet paid; (iii) that the allowance of such compensation for professional services rendered and reimbursement of actual and necessary expenses incurred be without prejudice to The O'Neil Group's right to seek additional compensation for services performed and expenses incurred during the Compensation

Period that were not processed at the time of this Application; and (iv) such other and further relief as is just.

Dated: June 28, 2010  
Washington, DC



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Jacqueline O'Neil  
The O'Neil Group, LLC  
4431 P Street, NW  
Washington, DC 20007

**INDEX OF EXHIBITS**

Exhibit A  
Exhibit B  
Exhibit C

Certification of Jacqueline O'Neil  
Schedule of Expenses  
Detail of Services by Work Code



**EXHIBIT A**

THE O'NEIL GROUP, LLC  
4431 P Street, NW  
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Facsimile: (202) 355-7610

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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**In re** : **Chapter 11**  
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**LEHMAN BROTHERS HOLDINGS INC., et al., :** **(Jointly Administered)**  
**Debtors.** :  
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**CERTIFICATION UNDER UNITED STATES TRUSTEE GUIDELINES IN  
RESPECT OF SECOND INTERIM APPLICATION OF THE O'NEIL GROUP  
CONSULTING GROUP FOR ALLOWANCE OF COMPENSATION FOR SERVICES  
RENDERED AND FOR REIMBURSEMENT OF EXPENSES AS TAX SERVICES  
PROVIDERS TO DEBTORS AND DEBTORS-IN-POSSESSION**

I, Jacqueline O'Neil, hereby certify that:

I. I am a managing director with the applicant firm, The O'Neil Group ("The O'Neil Group"), and am the professional designated by The O'Neil Group with responsibility for compliance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the "Local Guidelines"), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the "UST Guidelines") and the Second Amended Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures

for Interim Monthly Compensation and Reimbursement of Expenses of Professionals entered by the Court on or about June 25, 2009 (the “Interim Compensation Order”, and collectively with the Local Guidelines and UST Guidelines, the “Guidelines”) in the chapter 11 cases of Lehman Brothers Holdings Inc. and its subsidiaries that are debtors and debtors in possession in these proceedings (collectively, the “Debtors”).

II. This certification is made in support of The O’Neil Group’s second interim fee application dated, June 28, 2010 (the “Application”), seeking the entry of an order pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) granting interim allowance of compensation for services rendered and reimbursement of expenses incurred for the period commencing February 1, 2010 through and including May 31, 2010 (the “Compensation Period”), and directing payment of fees and expenses that were not paid or which were previously subject to a holdback.

III. In respect of section B.1 of the Local Guidelines, I certify that:

- a. I have read the Application;
- b. to the best of my knowledge, information and belief formed after reasonable inquiry, the fees and expense reimbursements sought fall within the Guidelines;
- c. the fees and expense reimbursements sought are billed at rates not exceeding those customarily charged by The O’Neil Group and generally accepted by The O’Neil Group’s clients; and
- d. in seeking reimbursement of an expense, The O’Neil Group does not make a profit on that expenditure, whether it is performed in-house or by a third

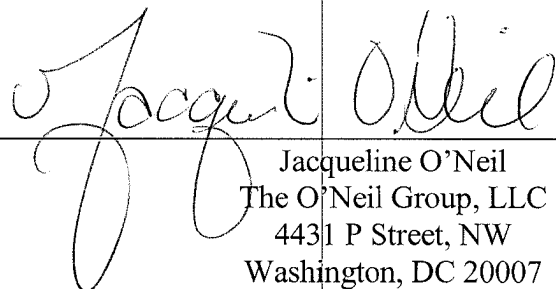
party.

IV. In respect of section B.2 of the Local Guidelines and as required by the Interim Compensation Order, I certify that The O'Neil Group has complied with those provisions requiring it to provide Weil, Gotshal & Manges LLP, the Debtors, the Fee Committee, counsel for the statutory committee of unsecured creditors appointed in these cases and the United States Trustee for the Southern District of New York, on a monthly basis, a statement of The O'Neil Group's fees and expenses accrued during the previous month.

V. Although the Debtors have not reviewed this Application, they have reviewed The O'Neil Group's monthly statements of fees and expenses, to which there have been no objections, and approved the amounts requested.

VI. In respect of section B.3 of the Local Guidelines, I certify that Weil, Gotshal & Manges LLP, Debtors, the Fee Committee, counsel for the statutory committee of unsecured creditors and the United States Trustee for the Southern District of New York are each being provided with a copy of the Application.

Dated: June 28, 2010  
Washington, DC



Jacqueline O'Neil  
The O'Neil Group, LLC  
4431 P Street, NW  
Washington, DC 20007

**EXHIBIT B - ACTUAL AND NECESSARY DISBURSEMENTS INCURRED BY THE O'NEIL GROUP**  
SECOND INTERIM APPLICATION PERIOD February 1, 2010 THROUGH May 31, 2010

**Detail of Actual and Necessary Expenses by Type**

Professional		Expense
Airfare (including baggage fees)		\$ 3,408.20
Hotel/Lodging		\$ 14,095.70
Ground Transportation - Train, Cab, Metro		\$ 4,222.16
Travel Meals & Incidentals - Per Diem		\$ 5,226.00
Meals - Client Attending		\$ 239.50
Mileage and Parking		\$ 221.50
Postage		\$ 227.40
Client Supplies		\$ 223.80
Total		\$ 27,864.26

**EXHIBIT C - DETAIL OF SERVICES BY UNIFORM BILLING TASK CODE**

**PROFESSIONAL HOURS SUMMARY**

Description	Code	Hours	Fees
International Tax - 5471 Compliance	1800	1451.35	\$ 261,243.00
International Tax - 1118 Compliance	1800	56.9	\$ 16,822.50
State and Local Tax Compliance	1800	2.00	\$ 360.00
Real Estate Joint Venture Review	1800	0	\$ -
Travel - Unbillable		90.00	\$ -
Total		1600.25	\$ 278,425.50

Billing Detail												
Row Number	Timekeeper Name	Position Title	Bill Rate	Matter	Eng Code	Uniform Billing Task Code	Task Code	Task	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task
1.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	2/1/2010	6.0	Review 2008 E&P schedules and how they roll into the 2008 Tax Attribute Schedule. Discuss team planning with client (HCN)	\$1,080.00
2.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	2/1/2010	2.0	Travel billable - huge snow delay - after 2 hours unbilled travel - to work and attend meetings with Client as requested	\$360.00
1.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Review PY returns and workpapers	2/1/2010	6.0	Review and update PY standard WPs for Form 5471	\$1,080.00
2.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	2/1/2010	2.0	Travel billable - required to work at client site	\$360.00
3.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	2/2/2010	3.8	Set up 2009 Tax Attribute Schedule by entity that is under A&M Control and isolate E&P Adjustments necessary. Review prior year files for Foreign Provision workpapers.	\$684.00
4.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	2/2/2010	2.2	Review Compliance Calendar and Timeline for Hilda (VP Tax). Update schedules for team folder and department resource.	\$396.00
5.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Compliance Preparation	2/2/2010	6.0	Update Standard WPs, Review PY E&P analysis and update E&P analysis WP	\$1,080.00
6.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	2/3/2010	0.8	Discuss E&P Adjustments with client and need to locate Foreign Provision workpapers.	\$144.00
7.	JMO	Managing Director	\$325.00	International Tax Compliance - 1118 Preparation and Review	2010-012:	1800	40:	Compliance Preparation	2/3/2010	1.2	Review FSI Process and Documentation for A&M. Discuss with TRR.	\$390.00
8.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	2/3/2010	6.0	Discuss Great Plains TB download methodology with Ann F., analyze TB tree, incorporate into WPs	\$1,080.00
1.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	2/4/2010	1.0	Meeting with Hilda Cupeles-Nieves, Jacque O'Neil, International tax team to discuss tax compliance calendar.	\$180.00
2.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	2/4/2010	1.8	Preparation for and meeting with client (HCN) and International tax team to discuss progress on compliance calendar.	\$324.00
3.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	2/4/2010	5.2	Meeting with Lehman Staff (TM and AJ) and client to discuss compliance calendar, compliance file prep, and tax attribute schedule project	\$936.00
4.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	2/4/2010	3.0	Standard WP update and E&P analysis 2008-09	\$540.00
5.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/4/2010	3.0	Set up E&P workpaper to be brought into standard WP and analyze PY E&P WPs, weekly meeting with client and Tax Team	\$540.00
6.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	2/5/2010	2.0	Travel billable - required to work at client site in Jersey City	\$360.00
7.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/5/2010	4.0	Great Plains conference call & PY E&P WP review and CY WPs	\$720.00
8.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/5/2010	2.0	E&P Analysis - conference call with Jacque O'Neil to discuss 2008 rollover	\$360.00
9.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	2/9/2010	3.0	Correspondence with Edan Underwood (VP) and John Shanahan (SVP) to make final determination re: 1120 F Filings	\$540.00
10.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	2/10/2010	1.0	Correspondence with Weil attorney Jennifer Sapp and Fee Committee (Feinberg) to discuss changes in process with monthly filings.	\$180.00
11.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	2/11/2010	0.5	Update meeting with Hilda Cupeles-Nieves, Jacque O'Neil, Intern'l team to discuss updates on project status.	\$90.00
12.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	2/11/2010	1.4	Preparation and Meeting with Hilda (VP) and International tax team to discuss updates on project status.	\$252.00

13.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	2/11/2010	1.6	Correspondence with client to discuss and review new guidance and incorporate into filings	\$188.00
14.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	2/12/2010	2.0	Correspondence with Brandon Deal and Camille Biros (Feinberg) to discuss and review new guidance and incorporate into filings. Work with Brandon to set up template for Court.	\$360.00
15.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	2/15/2010	1.0	Discussions with client (Andre) regarding CUM M-1 schedule for foreign provision and location of 2008 files.	\$180.00
16.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/16/2010	2.5	Discussion with Jacque O'Neil regarding update of tax attribute schedule for CFC entities. Rollover 2007 schedule into 2008, add columns and revise schedule to prepare for 2008 input.	\$450.00
17.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	2/16/2010	3.0	Updates to 2009 soft files on Share Drive and planning for additional preparers - and timing for rollover of 2008 files in light of number of dormant and inactive foreign subsidiaries.	\$540.00
18.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/16/2010	5.0	Discussion with Barb and Tim regarding update of tax attribute schedule for CFC entities and relevant material needed for updates. Discuss how E&P worksheets will tie into TAS with Pauline. Review compliance rollover with client (HCN)	\$900.00
19.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/17/2010	8.5	Adjust 2008 Tax Attribute wks, revise formulas, adjust formats to hard code 2007 information, discussion with Tehmeena and Jacque regarding format changes and process of reconciling to Stand-Alone Pool analysis, follow up with Tehmeena regarding missing administrators for 2008 entities.	\$1,530.00
20.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/17/2010	0.2	Email follow up discussion with Hilda Cupeles-Nieves regarding tax analyst description and access to OneSource.	\$36.00
21.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/17/2010	1.3	Reconcile Alfonsino International YK - Correct E&P stand-alone pools formulas in worksheet to appropriately calculate 2008.	\$234.00
22.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/17/2010	1.0	Reconcile Ark Funding YK - 2007 Provision to Return adjustments did not get made to the stand-alone pools worksheet - E&P ending balance does not tie.	\$180.00
23.	JMO	Managing Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	2/17/2010	2.0	Unbilled Travel - first 2 hours of commute	\$0.00
24.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	2/17/2010	5.0	Working with Hilda (VP) and Alana (Manager) and InSource (Tax Software Provider) to set up Universal ID for tax return prep. Update and prep of tax compliance schedule, Agenda and travel calendar for March. Test remote access for Lehman internal tax department staff.	\$900.00
25.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	2/17/2010	1.0	Weekly meeting with client and OG Team to recap week and set priorities	\$180.00
26.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	2/18/2010	1.0	Meeting with Hilda Cupeles-Nieves, Jacque O'Neil, International tax team to discuss new GP GL detail, updated entity lists, enterprise reports, and tax compliance calendar.	\$180.00
27.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/18/2010	0.8	Discussion with Tehmeena on duplicate folders, review 21 entity folders to determine final copy. Tehmeena to move to Final/Reviewed folder and to delete Printed folder.	\$144.00

28.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/18/2010	2.5	Update Tax attribute schedule for tax paid columns and add finalization process. Review 2008 entity data to be added, missing administrator information, need to add 1st tier domestic parent.	\$450.00
29.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/18/2010	2.5	File clean up working with Tehmeena on review of file folders issue with duplicate files, files embedded in entity folders, assist Tehmeena with Snowbird YK, Reindeer YK, Barracuda YK, and Rainbow Capital.	\$450.00
30.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/18/2010	1.2	Contact InSource to verify taxes paid for Ark Funding in py, and to discuss process for correction of E&P going forward.	\$216.00
31.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	2/18/2010	1.0	Meeting with client (HCN) and International tax team to discuss new GP GL detail, updated entity lists, enterprise reports, and tax compliance calendar.	\$180.00
32.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/19/2010	1.0	Finalize corrections in Ark Funding, note added to tax attribute schedule regarding lack of substantiation regarding py taxes paid. Tax return ties to wps, need to verify 1118 information.	\$180.00
33.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/19/2010	1.2	Incorporate new 2008 information into updated tax attribute schedule for E&P and Tax Pools tab. Review administrator and make additional changes to incorporate 2008 activity.	\$216.00
34.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/19/2010	1.5	Reconcile Argo YK and add to tax attribute schedule, fix py E&P in InSource	\$270.00
35.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/19/2010	2.4	Reconcile Virgo YK and Pegasus YK and add to tax attribute schedule for 2008	\$432.00
36.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/19/2010	1.8	Reconcile Perseus YK and add to tax attribute schedule, need correction to PY for 2007 PTR adjustment.	\$324.00
37.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/19/2010	1.1	Discussion with Tehmeena on missing workpapers for United Capital Inc. Unable to locate soft copy files, Tehmeena will follow up by scanning hard copy files into entity folder. Provide assistance on NeoSonic Investments and LBQ Hong Kong Services.	\$198.00
38.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	2/19/2010	2.0	Receipt of correspondence from Lehman internal attorney re: new codes and incorporate into filings	\$360.00
39.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/22/2010	1.2	Reconcile Yellowtail International YK, adjust py PTR for 2007 QDC balance, verify py information with InSource on tax pools, add 2008 information to tax attribute schedule.	\$216.00
40.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/22/2010	4.2	Reconcile YK Duckhorn, YK Park Funding, and YK SBB Funding, add to 2008 tax attribute schedule, research issues with py PTR adjustments on py tax pools. Verified with InSource no substantiation tax paid on py TRs, need to confirm on 1118.	\$756.00
41.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/22/2010	1.5	Reconcile YK Focus One, return should have been marked final in 2008, still has \$81,000 on balance in cash at 11/30/2008, add to tax attribute schedule, note issues on py PTR adjustments.	\$270.00
42.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/22/2010	1.2	Reconcile Reindeer YK, adjust PTR for py to tie to tax return and workpapers, add 2008 information to tax attribute schedule.	\$216.00
43.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/22/2010	1.4	Reconcile Osprey International YK, correct py PTR for py FX adj on Dividends paid in py, add to tax attribute schedule. Correct InSource begin balance for 2009.	\$252.00

44.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/22/2010	2.0	Reconcile Oak International YK, add dividends paid in 2004/2005, correct py InSource for \$2million in tax pools not on c/o schedule, correct 2009 beg balance for InSource, add to tax attribute schedule.	\$360.00
45.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/23/2010	1.0	Reconcile Oakville YK, Final return in 2008 - Liquidated.	\$180.00
46.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/23/2010	1.6	Reconcile Primrose YK, correct py PTR to tie to the TR and wks, add to tax attribute schedule. Correct InSource begin balance for 2009.	\$288.00
47.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/23/2010	1.4	Reconcile Pluto Realty YK, correct py PTR to tie to the TR and wks, add to tax attribute schedule. Correct InSource begin balance for 2009.	\$252.00
48.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/23/2010	1.3	Reconcile Piranha International YK, correct py FX adjustment going the wrong way, add to tax attribute schedule. Correct InSource begin balance for 2009.	\$234.00
49.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/23/2010	1.5	Reconcile Pike International YK, correct py PTR to tie to TR and wks, add to tax attribute schedule. Correct InSource begin balance for 2009.	\$270.00
50.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/23/2010	1.4	Reconcile Superior YK, correct py PTR going the wrong way, add to tax attribute schedule. Correct InSource begin balance for 2009.	\$252.00
51.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/23/2010	1.5	Reconcile Superior YK, correct py PTR going the wrong way, add to tax attribute schedule. Correct InSource begin balance for 2009.	\$270.00
52.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/23/2010	1.3	Reconcile Snowbird YK, correct py PTR to tie to wks and tax return, add to tax attribute schedule, correct beg 2009 InSource E&P balance	\$234.00
53.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	2/23/2010	2.0	Review of guidance with Brandon Deal (Feinberg) and discussion of necessary template for automatic upload into Oversight Committee reports. Discussion with Jeff Ciongoli and Tax Manager re: process for submissions.	\$360.00
54.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/24/2010	1.5	Discussion with Tehmeena on procedure for tax attribute schedule for reconciling cumulative E&P in InSource c/f, py tax return, tax workpapers, and py tax attribute schedule, walk through process.	\$270.00
55.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/24/2010	2.5	Reconcile Tarpin International YK and Tahoe YK. Correct py E&P wks to tie to tax return for dividends paid in 2004 and 2005, correct tax pools py wks, Correct beg balance for 2009 InSource.	\$450.00
56.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/24/2010	0.8	Discussion with Jacque O'Neil on progress of updating the 2008 Tax Attribute schedule, common issues regarding variances due to PY balances that were out of balance. Update on InSource.	\$144.00
57.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/24/2010	3.5	Working with Lisa from InSource to clear 11 pages of errors in E&P Error log due to CFC company on the International tab of binder properties not consistent with the Div Con parent and it's members. Issue identified, corrected, recomputed and resolved.	\$630.00
58.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/24/2010	3.7	Reconcile Steelhead YK, Sparrow YK, and Robin YK, all liquidated in 2008, need to adjust py PTR to tie to tax returns filed, add to tax attribute schedule, need followup on utilization of FTC on 2008 1118.	\$666.00
59.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	2/24/2010	2.0	Corrections and additions made to template and re-submission for 5471 international tax compliance engagement.	\$360.00



60.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/24/2010	0.5	Discussion with Barry regarding progress of updating the 2008 Tax Attribute schedule, common issues regarding variances due to PY balances that were out of balance.	\$90.00
61.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	2/24/2010	1.0	Weekly meeting with client and OG Team to recap week and set priorities	\$180.00
62.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	2/25/2010	1.0	Meeting with Hilda Cupeles-Nieves, John Shanahan, Jacque O'Neil, International tax team to discuss tax attribute schedule and prioritization, InSource updates, Tax wp templates, possible reorganization and compliance calendar.	\$180.00
63.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/25/2010	2.3	Reconcile Yosemite YK and YK Tower Funding, fix E&P formulas, fix py fx gn/lis in 2007 for \$150, Correct beg balance for E&P in InSource after discussion with Kelly on carryover.	\$414.00
64.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/25/2010	1.4	Reconcile Zennia YK and Windermere YK, fix E&P formulas, noted Windermere is final for 2008, add to tax attribute schedule.	\$252.00
65.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/25/2010	2.5	Reconcile Osprey International YK, correct py PTR for fx adjustment on dividends paid, correct E&P beg balance in 2009 InSource, adj tax pools for py tax cannot substantiate on py returns, add to attribute schedule.	\$450.00
66.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/25/2010	0.8	Assist Tehmeena with Diestaste Mexico SA, and CMAP Fund No 1 issues with missing schedules, and correction of formulas in E&P schedule and correction in InSource for fiscal year.	\$144.00
67.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/25/2010	0.6	Update tax attribute schedule for Sky 1, Sky 2, and Sky 3	\$108.00
68.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/25/2010	1.4	Discussion with Tehmeena on reconciling Lehman (Cayman Island) where wrong currency was uploaded in 2008 for interest income, correct on E&P schedule, updated 2009 InSource beg E&P so current year will be correct.	\$252.00
69.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	2/25/2010	1.5	Preparation for and meeting with client (HCN and JS) and International tax team to discuss tax attribute schedule and prioritization, InSource updates, Tax wp templates, possible reorganization and compliance calendar.	\$270.00
70.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/25/2010	1.0	Review inconsistencies found in tax attribute schedule from prior years.	\$180.00
1.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	20:	Client Meeting	2/25/2010	1.3	Attend meeting w/ engagement team and LBHI personnel to establish timetable for international tax compliance projects; tax attribute aggregation for reporting to A&M; and discuss 2009 financial close process and timing.	\$234.00
2.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/26/2010	1.5	Discussion with Ann Fourt regarding Fiscal year entity rolling over to 2009 with calendar year E&P history. Impact on new 2008 entities and older entities. Walk through several examples, will need to follow up with InSource.	\$270.00
3.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/26/2010	1.2	Email follow up with John Shanahan regarding prioritization of entity list with liabilities greater than 200 million after discussion with Ann Fourt on InSource extract.	\$216.00
4.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/26/2010	1.3	Discussion with Tehmeena on new 2008 entities regarding fiscal year beg balance in InSource for 2009 and proper procedure to correct, follow up discussion on CTB, Dormant, and entities not found.	\$234.00
5.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/26/2010	1.2	Review 2008 entity list with Tehmeena and reconcile issues on new 2008 entities with duplicates, entities with PY activity, and finalize for incorporation into master list.	\$216.00

6.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/26/2010	1.8	Incorporate section 901 completed items into tax attribute schedule master list. Follow up on open items for incorrect fy information and correct/verify in InSource.	\$124.00
7.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/26/2010	1.0	Analyze, review and correct E&P information for tax attribute schedule for Michigan YK and Milford YK.	\$180.00
8.	BAB	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/28/2010	4.0	Preparation for and conference call with Pauline / Jacque to discuss 2008 tax attribute schedule, E&P reconciliation items, new tax workbooks which now include E&P schedules, followup email to Pauline.	\$720.00
9.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	2/28/2010	3.0	Conference call with Pauline and Barb to discuss 2008 tax attribute schedule, E&P reconciliation items, new tax workbooks which now include E&P schedules, followup email to Pauline.	\$540.00
10.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/1/2010	2.8	Reconcile Sunrise Finance Co. LTD, correct py E&P tax pools, verified TR in InSource c/o information correct, FC E&P ties, US\$ E&P is off for py information by \$758,000-PY PTR adjustments off by \$3 million.	\$504.00
11.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/1/2010	0.3	Discussion with Tehmeena on remaining 2008 entities, updated process, United Capital workpapers, and updated tax attribute schedule.	\$54.00
12.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/1/2010	0.4	Assist Tehmeena with corrections on E&P wks for QDC/formulas on LB Queensland Pte Ltd.	\$72.00
13.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/1/2010	0.8	Reconcile Moray International YK, correct for py dividends paid, Final return in 2008, add to tax attribute schedule.	\$144.00
14.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/1/2010	0.7	Reconcile Merchants Real Estate Co. LTD, correct py PTR adjustment to tie to TR / wks, fix InSource beginning balance E&P, add to 2008 tax attribute schedule.	\$126.00
15.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/1/2010	1.2	Reconcile Meisho Estate YK, correct py FX adj, fix E&P in InSource for FY and for beginning balance E&P, add to 2008 tax attribute schedule.	\$216.00
16.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/1/2010	0.4	Assist Tehmeena with corrections on E&P wks for QDC/formulas on LB Structured Finance Serv Pvt	\$72.00
17.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/1/2010	1.6	Researched Marlin International YK, correct py PTR for E&P of \$699, research discrepancy in tax pool. InSource has \$20,000 and wks support has \$3.5million in deferred foreign tax credit.	\$288.00
18.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/1/2010	2.8	Discussion with Tehmeena on reconciled 2008 items, incorporate 2008 completed items into Master Tax attribute list, follow up on issues in InSource	\$504.00
19.	JMO	Managing Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	3/1/2010	2.0	Travel via Amtrak to Jersey City from DC, first 2 hours unbilled.	\$0.00
20.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/1/2010	1.5	Discuss information requested from A&M on CFC Basis for Plan of Reorganization with John Shanahan and Egan Underwood.	\$270.00
21.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/1/2010	1.0	Meeting with Aqiyla Job to discuss requirements for MST and ongoing discussions with Ernst & Young	\$180.00
22.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/1/2010	2.0	Review changes to Legal Entity list with Pauline and discuss updates to E&P rollforward worksheets	\$360.00
23.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	3/1/2010	2.0	Travel via Amtrak to Jersey City from DC, billable after 2 hours - to work and attend meetings with Client as requested	\$360.00
24.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	20:	Client Meeting	3/1/2010	1.5	Meeting w/ J. Shanahan to discuss tax attribute schedule, and agree upon process to update schedule for tax attributes through the end of 2009	\$270.00

25.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	20:	Client Meeting	3/1/2010	1.4	process to be used to accumulate tax compliance data from the Great Plains database; analysis of intercompany account recordkeeping required for tax compliance purposes.	\$52.00
26.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/2/2010	1.2	Discussion with Ann Fourn regarding entity list of over \$200million in liabilities, majority 8858, need run of DivCon entities, also need Entity #, verify 8858 entities in InSource.	\$216.00
27.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/2/2010	0.8	Update with Jacque O'Neil on status of tax attribute project.	\$144.00
28.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/2/2010	0.7	Discussion with Tehmeena on updated 2008 entities, pulled Marlin International YK 2003 tax return to support \$3.4million tax paid.	\$126.00
29.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/2/2010	0.8	Reconcile Storm Funding, adjust PTR for amounts that do not tie to TRs/wks and can not be substantiated in InSource, correct fy in InSource, update tax attribute schedule.	\$144.00
30.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/2/2010	0.6	Research SPML entity, discovered part of Resettan consolidated Group not listed separately on tax attribute schedule.	\$108.00
31.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/2/2010	0.8	Discussion with Tehmeena on QDC, flow of Subpart F through the return, review of International reports in InSource, corrections required to the beginning E&P for InSource, discuss corrections in CMAP Funding.	\$144.00
32.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/2/2010	0.7	Reconcile Mansfield I, correct fy in InSource, note difference in PTI between TR/wks, and adjustment in InSource, add to tax attribute schedule.	\$126.00
33.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/2/2010	0.6	Reconcile ELQ Hypothek NV, correct py PTR adjustment, correct InSource beginning E&P, add to tax attribute schedule.	\$108.00
34.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/2/2010	1.3	Reconcile Lehman Brothers Limited, add 2007 tax paid of \$4million which ties to TR - not on 1118 as utilized, note on wks, add py E&P PTR to tie to return / reconciliation on wks, add to tax attribute schedule.	\$234.00
35.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/2/2010	1.5	Reconcile Mable Commercial, add E&P divid from Resettan, adj 2007 py information, correct fy in InSource, add to tax attribute schedule.	\$270.00
36.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/2/2010	1.0	Update 2008 information from Tehmeena and incorporate into master list.	\$180.00
37.	JMO	Managin g Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	3/2/2010	2.0	Review new accounting system (Great Plains) GP with Ann and Edan and reconcile legal entities within GP to those on Legal Entity List.	\$360.00
38.	JMO	Managin g Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	3/2/2010	3.0	Review prior year Tax Provision files found in system to determine if there is a cumulative adjustment schedule available for the 2009 reversal(s) needed.	\$540.00
39.	JMO	Managin g Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/2/2010	1.0	Review Earnings and Profits adjustments and restricted stock information necessary for current year entries with Andre U. and Tim R.	\$180.00
40.	JMO	Managin g Director	\$325.00	International Tax Compliance - 1118 Preparation and Review	2010-012:	1800	30:	Compliance Preparation	3/2/2010	2.0	Review Foreign Source Income Schedule and Information necessary - in light of new accounting system and reduced corporate operations. Set up information request schedule for 1118.	\$650.00
41.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	20:	Client Meeting	3/2/2010	1.8	Meeting w/ Ann Fourn to discuss the processes required to accumulate the necessary data for preparation of the Form 1118; including possible formats for aggregation of data in a manner useful for tax return preparation.	\$324.00

42.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	20:	Client Meeting	3/2/2010	1.5	to discuss the process for documenting the cumulative tax attributes that impact the calculation of earnings & profits for significant offshore entities.	\$170.00
43.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	40:	Compliance Preparation	3/2/2010	2.5	Review process documentation for 2008 FSI calculation; update draft of memorandum to document the source of data used for the 2008 FSI calculation, and work processes.	\$450.00
44.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	70:	Tax Planning and Research	3/2/2010	3.0	Research the history of compensation deductions that impact the calculation of earnings & profits.	\$540.00
45.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/3/2010	1.0	Meeting with Hilda Cupeles-Nieves, Jacque O'Neil, International tax team to discuss new GL system-Great Plains, update on attribute tax schedule, update on tax compliance calendar.	\$180.00
46.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/3/2010	1.0	Reconcile Alnwick Investment, py \$134 Perm E&P adj in tax pools, correct InSource fy, adj py PTR to tie to TRs/wks. add to tax attribute schedule.	\$180.00
47.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/3/2010	0.5	Research EURO sail-It - can not find soft copy entity folder	\$90.00
48.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/3/2010	0.8	Discussion and update with Jacque O'Neil, update priority list for entity classification for remaining entities.	\$144.00
49.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/3/2010	1.6	Reconcile Lehman Brothers Treasury, correct E&P wks to tie to 1118 information filed, fix E&P QDC calc / formulas on schedule, fix 2009 beg E&P, fix fy InSource, recompute, add to attribute schedule.	\$288.00
50.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/3/2010	1.7	Reconcile Lehman Brothers Japan KK, adjust 2007 info for py dividends paid, Return of capital, correct py PTR adjustment, add to 2008 tax attribute schedule.	\$306.00
51.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/3/2010	0.5	Discussion with Tehmeena on flow through of E&P adjustments in InSource, update on progress on 2007 tax attribute schedule. Walk through Black Peak	\$90.00
52.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/3/2010	0.4	Reconcile LB Holdings Intermediate 2 Ltd, correct 2009 fy beg bal E&P, add to tax attribute schedule.	\$72.00
53.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/3/2010	1.2	Reconcile Lehman Brothers Commercial Corp, Asia, not on 2007 tax attribute schedule, reconcile differences in py accumulated E&P, correct FY in InSource, add to 2008 tax attribute schedule.	\$216.00
54.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/3/2010	0.8	Reconcile Lehman Brothers Securities N.V., correct QDC/Sub F formulas in E&P wks, correct FY in InSource, add to 2008 tax attribute schedule.	\$144.00
55.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/3/2010	0.1	Reconcile LB Holdings Scottish Ltd Part 2, no 2008 activity, add to tax attribute list	\$18.00
56.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/3/2010	0.7	Reconcile Lehman Brothers UK Holdings, LTD, add \$35million dividend rec'd, fix formula in wks, add to tax attribute schedule.	\$126.00
57.	BAB	Tax Director	\$180.00	International Tax Compliance - US	2010-011:	1800	47:	Earnings and Profits	3/3/2010	0.5	Research LB Finance Asia Pte Ltd, unable to find entity folder on tax	\$90.00
58.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/3/2010	0.5	Reconcile Lehman Brothers Holdings Japan KK, Calendar year end, no 2009 Binder? Add all py and cy information to tax attribute schedule.	\$90.00
59.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/3/2010	1.5	Reconcile LB Commercial Mortgage KK (New Century Finance) add 2008 dividend paid to zero out all E&P, adj py PTR entries, add fix gn/ls on cumulative distributions, need to confirm 2008 FTC activity for remaining tax pools, add to 2008 tax attribute schedule.	\$270.00

60.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	75:	Earnings and Profits Analysis	3/3/2010	0.2	Reconcile Wood Street Finance, add to tax attribute schedule.	\$36.00
61.	JMO	Managing Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	3/3/2010	2.0	Travel via Amtrak to Jersey City from DC, first 2 hours.	\$0.00
62.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/3/2010	1.0	Meeting with Hilda CN, VP Tax, to discuss performance goals of Lehman members working with O'Neil Group fore 2010.	\$180.00
63.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/3/2010	1.0	Meeting with John Shanahan, SVP Tax, and John Triolo, PWC - former SVP Int'l tax compliance, to discuss 2009 Earnings and Profits adjustments necessary.	\$180.00
64.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	3/3/2010	2.0	Working with client to install InSource tax prep software for 2006-2009.	\$360.00
65.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	3/3/2010	2.0	Prep for Tax Team weekly technical update meeting with Hilda CN and John S. To discuss key issues for 2009 filings	\$360.00
66.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	3/3/2010	3.0	Travel via Amtrak to Jersey City from DC, billable after 2 hours to work and attend meetings with Client as requested	\$540.00
67.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/3/2010	1.0	Weekly meeting with client and OG Team to recap week and set priorities	\$180.00
68.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	20:	Client Meeting	3/3/2010	1.4	Meeting w/ J. Shanahan, J. Triolo to discuss impact of equity compensation award amortization on the calculation of earnings & profits for offshore subsidiaries.	\$252.00
69.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	20:	Client Meeting	3/3/2010	1.4	Attend meeting w/ engagement team and LBHI personnel to review the timetable for the international tax compliance projects; timing of the financial close for 2009, and to discuss the process for generating the reports required for the tax compliance filings.	\$252.00
70.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	40:	Compliance Preparation	3/3/2010	2.6	Review & analyze the accounting structure as implemented in Great Plains to understanding how foreign source income will be tabulated in the new accounting system for the purpose of calculating and documenting foreign tax credits.	\$468.00
71.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	70:	Tax Planning and Research	3/3/2010	2.0	Discussion and analysis of earnings & profits adjustments related to equity award amortization for offshore subsidiaries that mark-to-market the compensation liability related to these awards	\$360.00
72.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	70:	Tax Planning and Research	3/3/2010	1.5	Review support for tax position that offshore subsidiaries under separate administration may not meet the control requirement to be properly classified as CFCs.	\$270.00
73.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	3/4/2010	1.5	Follow up discussion with Tehmeena on 2007 entities, update with Jacque on progress on tax attribute schedule and entity folder issue, follow up with Edan regarding file organization. Clean up PY review folder for Barb, Scott and Dorothy and delete duplicate entity folders, follow up email to remaining	\$270.00
74.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/4/2010	0.5	Reconcile Wood Street Finance, add entity to Tax Attribute schedule, issue with \$55 million in 2008 should have been offset by Wood Street Investments, will need to be corrected in 2009.	\$90.00
75.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/4/2010	1.0	Reconcile Hefesto STC SA, LB Horizon BV, LB Financing Ltd. and Fundo De Investimento Multimercado, correct InSource FY, add to tax attribute schedule.	\$180.00
76.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/4/2010	0.4	Reconcile Lehman (Cayman Islands) Ltd., add 2007 dividend, correct InSource FY, add to tax attribute schedule.	\$72.00
77.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/4/2010	0.6	Reconcile Corfe Investments (UK) Ltd. add 2007 dividend, correct InSource FY, add to tax attribute schedule.	\$108.00

78.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/4/2010	1.5	Reconcile L.B.A. YK, add to tax attribute schedule. Reconcile L.B.A. YK, adj py PTR for tax pools, correct FY in InSource, add to tax attribute schedule.	\$0.00
79.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/4/2010	3.5	Reconcile LB India Holdings Cayman II, Jasmine YK, Keian YK, Japan Value Fund, Japan TK Investor, KK Mamian Mansion, Horizon II International YK, Hollyhock YK, Hisen Building, Hikawa Kosen YK, Central Tokyo Properties, Dahlia YK, Daisy YK, Elmwood YK, Foxglove YK (adj Div Con for Div/ROC), Fukuoka Hotel, Gardenia YK, GL Commercial Real Estate, Grouper International YK and Heron International YK, add to tax attribute schedule for 2008.	\$630.00
80.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/4/2010	0.5	Update 2008 Tax attribute schedule with Tehmeena's entries for 2007 entities.	\$90.00
81.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/4/2010	1.5	Tax Team weekly technical update meeting with Hilda CN (VP Tax) and John S. (SVP Tax) to discuss key issues for 2009 filings	\$270.00
82.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	3/4/2010	2.0	Review tax returns remaining in 2008 files and update to perm folders with actual final tax returns - as filed with the IRS	\$360.00
83.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	3/4/2010	5.0	Review of E&Y draft opinion regarding control of Controlled Foreign Corporations and the tax effect thereof.	\$900.00
84.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	20:	Client Meeting	3/4/2010	1.1	Attend meeting w/ LBHI team and Ernst & Young to discuss memo regarding classification of UK subsidiaries as CFCs for 2009.	\$198.00
85.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	70:	Tax Planning and Research	3/4/2010	5.9	Review draft Ernst & Young memo discussing the continued classification of UK subsidiaries as CFCs	\$1,062.00
86.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/5/2010	1.5	Discussion with Tehmeena on corrections need for the following 2007 entities: LB Canada Skypower, LB Australia Finance, LB Assets Management, LB Asia Pacific, and Fideicomiso Financiero BH2, update tax attribute schedule.	\$270.00
87.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/5/2010	1.0	Reconcile LB ODC I, Pinecone, Libro Companhia, Nopelo Mexico, correct InSource, add to tax attribute schedule.	\$180.00
88.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/5/2010	1.5	Correct Owl Holdings II, Canda Skypower, LB Cayman, LB Financial Services India, LB Singapore, Owl Holdings I, LB India Holdings Mauritius I E&P wks for QDC formulas, fx exchange, Sub F formulas, adjust py PTR to tie to TR and wks.	\$270.00
89.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/5/2010	1.0	Discussion with Andre, U., VP Tax to discuss 2008 Provision adjustments related to Restricted Stock.	\$180.00
90.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	3/5/2010	2.0	Discuss with client Legal Counsel and Camille Biros of Fee Committee re: proper process for Interim Fee Submission and various required professional tasks - as billable tasks.	\$360.00
91.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	3/5/2010	2.0	Preparation of February Fee Schedule and set up of Excel submission as requested by Fee Committee - for both Feb monthly billing and Interim Fee Submission	\$360.00
92.	TRR	Director	\$0.00	International Tax Compliance - US Info Returns	2010-011:	1800	95:	Travel - Unbilled	3/5/2010	2.0	non-billable travel	\$0.00
93.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	20:	Client Meeting	3/5/2010	0.4	Meeting w/ J. Shanahan to discuss documentation for FSI calculation for 2008, and how the process will be adapted in 2009 because of the changeover to the Great Plains accounting system.	\$72.00

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94.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	49	Compliance Preparation	3/5/2010	3.2	sources, data accumulation and processes to compute foreign source income for FTC claimed on tax return	\$76.00
95.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	50:	Compliance Review	3/5/2010	0.7	Analysis of Sec. 902 deemed paid credit claimed for Principal Transactions for 2008	\$126.00
96.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	50:	Compliance Review	3/5/2010	1.8	Review and revise documentation for Forms 5471 submitted as attachments to the 2008 corporate tax returns to identify and resolve open items, uncleared preparer comments, etc.	\$324.00
97.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	90:	Travel - Billable	3/5/2010	3.0	billable travel from EWR to SFO to work at client site as requested by Client	\$540.00
98.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	3/8/2010	0.5	Identify 24 entities where no 2008 returns were filed in InSource-last return filed was in 2006/2007.	\$90.00
99.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/8/2010	1.0	Reconcile Bay International YK, Birch YK, Bonita International YK, Bullhead YK and Capital Service Corp. correct E&P wks for QDC, correct InSource py FY, and add to 2008 Tax attribute schedule.	\$180.00
100.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/8/2010	0.3	Discussion with Tehmeena regarding updated tax attribute schedule and corrections on E&P wks.	\$54.00
101.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/8/2010	2.4	Reconcile Efonds 24 GMBH, Meridan 10 Management, Altea Finance SRL, Mable Asset Finance, Ballybunion Inv Ltd, Ballybunion Investment LTD No 2, Bangkok Office 1 Holding, Bangkok Office 2 Company Ltd, Bangkok Office 2 Holding, Bangkok Serviced Apt 1C, Bangkok Serviced Apt 1H, add to tax attribute schedule.	\$432.00
102.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/8/2010	0.4	Update with Jacque O'Neil on progress on Tax attribute schedule.	\$72.00
103.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/8/2010	1.0	Reconcile Beijng Jasmine Ltd, Broadway, Chaba Asset, City Lofts, CJC Investment Inc and Cohort Investments, LTD and add to tax attribute schedule.	\$180.00
104.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/8/2010	0.6	Walk through E&P formula corrections with Tehmeena on 2007 entities being updated for the tax attribute schedule.	\$108.00
105.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/8/2010	1.8	Incorporate Tehmeena's additions for the 2007 entities into the 2008 tax attribute master schedule, reconcile Zestdew PLC, Atlas Meridian, LB Australia RE Holdings, LB Bangkok Riverside Development, LB Fixed Income Securities, and Alpha Duplex SDN BHD for py PTR adjustments to tie attribute schedule to Tax Return and workpapers.	\$324.00
106.	JMO	Managing Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	3/8/2010	2.0	Travel via Amtrak to Jersey City from DC, first 2 hours.	\$0.00
107.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	3/8/2010	4.0	Review of Neuberger purchase of LBHI entities and requirements for 1120 Filing prep	\$720.00
108.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	3/8/2010	2.0	Review of Changes to Tax Attribute Schedule for pre-2008 carryover info.	\$360.00
109.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	3/8/2010	3.0	Travel via Amtrak to Jersey City from DC, billable after 2 hours to work and attend meetings with Client as requested	\$540.00
110.	JMO	Managing Director	\$325.00	International Tax Compliance - 1118 Preparation and Review	2010-012:	1800	30:	Compliance Preparation	3/8/2010	2.0	Prep of Chart outlining 2007 FSI Package and information sources for A&M	\$650.00
111.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	50:	Compliance Review	3/8/2010	6.1	Review and revise documentation for Forms 5471 submitted as attachments to the 2008 corporate tax returns to identify and resolve open items and resolve preparer comments.	\$1,098.00

112.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	3/9/2010	0.5	Discussion on InSource regarding carry over of py information for fiscal year. Information in Beginning E&P for income/taxes paid that make up the pools is not picking up correct beg / ending year. Review several examples of fiscal year and calendar year entities, to correct InSource will submit a workorder and follow up.	\$90.00
113.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/9/2010	3.5	Reconcile MBAM Investor Ltd, LB Investment PTE, LB Offshore RE Mezzanine, FAISANDRIE, Ciermo, LB Star, LB Securities Taiwan, Ruby Finance Srl, DT Investments, Efonds AG (add 2006 information), Ellis Island, Eight Investments LTD, Embleton Investments, Falcon Holdings II, Falcon Holdings III - Div Con, Framlingham Investments, add to tax attribute list, correct FY in InSource and make py PTR adjustments to tie to Tax Return and workpapers.	\$630.00
114.	JMO	Managin g Director	\$325.00	International Tax Compliance - 1118 Preparation and Review	2010-012:	1800	20:	Client Meeting	3/9/2010	1.0	Meeting with John Shanahan, SVP Tax, and Rose, A&M Tax SR, Mgr., to discuss 2008 Foreign Source Income Calculation.	\$325.00
115.	JMO	Managin g Director	\$325.00	International Tax Compliance - 1118 Preparation and Review	2010-012:	1800	30:	Compliance Preparation	3/9/2010	5.0	Review of Foreign Source Income Calculation and update of chart for 2008 and information requests for 2009.	\$1,625.00
116.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	20:	Client Meeting	3/9/2010	1.8	Attend meeting w/ J. Shanahan, J. O'Neil, Stephanie & John (A&M) to discuss process for computing tax basis in CFCs for purpose of plan of reorganization	\$324.00
117.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	50:	Compliance Review	3/9/2010	3.5	Review of 2007 data archive to determine procedure for calculating asset values for CFCs; reconcile summary schedule with detailed accumulation of values by investment.	\$630.00
118.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/10/2010	2.4	Reconcile GKI Commercial Real Estate 1 L, GKI Commercial Real Estate 2 L, GKI Korea Development, GKI Korea LTD adjust E&P worksheet, adj py Provision to Return/adjustment to tie to Tax return and workpapers, correct InSource fiscal year, correct worksheet for dividend received, and add to tax attribute schedule.	\$432.00
119.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/10/2010	3.2	Reconcile GKI Korea Management, Global Korean Investments, Global Commercial RE (Cayman), Global Thai Dot Com (34A), Global Thai Dot Com (35A), Ganite Finance Ltd, Hearn Street Holdings LTD, Horizon International III, Ivybridge Holdings Limited, and Japan Hospitality Management for corrections to E&P worksheets, adj py Return to Provision adjustment to tie to Tax return and workpapers. Correct InSource for fiscal year, and add to Tax Attribute schedule.	\$576.00
120.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/10/2010	1.6	Reconcile KL Investement II research negative PTI, add to tax attribute list, correct FY in InSource and make py PTR adjustments to tie to Tax Return and workpapers.	\$288.00
121.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/10/2010	4.5	Reconcile KL Investment I Inc, KL Investment 4 Inc, Killington SARL, Karaboorn Company Limited, Kenari Investment Holdings, Lamyong Asset Company LTD, LB India Holding Cayman I Ltd, LBC YK, LBD YK, LBE YK and Mansfield II SARL, add to tax attribute list, correct FY in InSource and make py PTR adjustments to tie to Tax Return and workpapers.	\$810.00



122.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/10/2010	1.8	Incorporate Tehmeena's additions for the 2007 entities into the 2008 tax attribute master schedule, reconcile Grange Securities, LB RE Australia Commercially PTY Ltd, LBHV1 PTY Ltd, for py PTR adjustments to tie attribute schedule to Tax Return and workpapers.	\$184.00
123.	JMO	Managing Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	3/10/2010	2.0	Travel via Amtrak to Jersey City from DC, first 2 hours.	\$0.00
124.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/10/2010	1.0	Update meeting with Hilda CN, VP Tax, to discuss performance goals of Lehman members working with O'Neil Group for 2010 (Edan U.)	\$180.00
125.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	3/10/2010	3.0	Updates with Pat Gofa and Hilda CN (client tax dept) regarding new legal entities for 2009 tax filing.	\$540.00
126.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	3/10/2010	2.0	Travel via Amtrak to Jersey City from DC, billable after 2 hours to work and attend meetings with Client as requested	\$360.00
127.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/11/2010	1.0	Research missing workpapers for Libertus Jutak KK, Partridge Funding International, LBIE, YK Shinno, and LB Pacific Holdings, Tehmeena to follow up.	\$180.00
128.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/11/2010	1.0	Meeting with Hilda Cupeles-Nieves, John Shanahan, Jacque O'Neil, International tax team to discuss update on 2009 Financial information, preparing the non-A&M returns, the Tax attribute schedule, issue of missing entities and clearing py folders, and discussion on travel calendar.	\$180.00
129.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/11/2010	1.1	Reconcile Phuket Capitol Resorts, add dividend to correct py amounts, add FX gain / loss, make corrections to E&P worksheets, adj py Return to Provision adjustment to tie to Tax return and workpapers, Correct InSource for fiscal year, and add to Tax Attribute schedule.	\$198.00
130.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/11/2010	6.7	Reconcile MKS Guaranty, Phuket Capital Villa, Phuket Hotel 1 Holding company, Phuket Hotel 2 Holding company, Quanto Asset company LTD, Reserfan - Div Con, Opal Finance Holdings Ireland, Pantip Part, Pacific Estate Development, Nova Corp Realty, Nai Harn Hotel, Maltings, and MBAM Investor Limited - Div Con, Monaco NPL No 1 Limited, OCI Holdings Limited, Pagent Properties, Platform Commercial Mortgages LTD, Platform Home Mortgages Sec No 4, Platform Investment LTD, Platform Home Mort Securities and RCT Varlick Yonetime AS for corrections to E&P worksheets, adj py Return to Provision adjustment to tie to Tax return and workpapers, Correct InSource for fiscal year, and add to Tax Attribute schedule.	\$1,206.00
131.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/11/2010	1.2	Incorporate Tehmeena's additions for the 2007 entities into the 2008 tax attribute master schedule and make corrections where indicated.	\$216.00
132.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/11/2010	2.0	Tax Team weekly technical update meeting with Hilda CN (VP Tax) and John S. (SVP Tax) to discuss key issues for 2009 filings	\$360.00
133.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	3/11/2010	2.0	Update of February Fee Schedule and set up of Excel submission as requested by Fee Committee - for both Feb monthly billing and Interim Fee Submission	\$360.00
134.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	3/11/2010	2.0	Update to Tax Attribute Schedule with Barb Barissi	\$360.00
135.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/11/2010	1.0	Weekly meeting with client and OG Team to recap week and set priorities	\$180.00

136.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	20:	Client Meeting	3/11/2010	1.6	engagement team and LBHI personnel to review the timetable for the international tax compliance projects; timing of the financial close for 2009, and to discuss the process for generating the reports required for the tax compliance filings.	\$188.00
137.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	70:	Tax Planning and Research	3/11/2010	4.3	Review OneSource reporting structure to understand the reports that are produced by the system; prepare sample reports to design the process necessary to obtain information as requested by LB related to previously-tax income (PTI) and accumulated E&P.	\$774.00
138.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/12/2010	10.5	Reconcile Thayer Properties - Div Con, Luxembourg Trading Finance SARL - Div Con, Lehman Scottish Finance - Div Con, Lehman Holdings Scottish - Div Con, LBHK Funding (Cayman) - Div Con, LB Luxembourg - Div Con, LB India Holdings - Div Con, and LB UK RE - Div Con, add to tax attribute list, correct FY in InSource and make py PTR adjustments to tie to Tax Return and workpapers.	\$1,890.00
139.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/12/2010	1.5	Reconcile Revival Finance, Sogki Inc, Sogki Management, Zen Limited, and Lehman Brothers SA, Lehman Brother (PTG) Limited add to tax attribute list, correct FY in InSource and make py PTR adjustments to tie to Tax Return and workpapers.	\$270.00
140.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	3/12/2010	2.0	Discussion and submission of February Fee Schedule with Brandon Deal of Brown Greer - for both Feb monthly billing and Interim Fee Submission.	\$360.00
141.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	3/12/2010	4.0	Final determination on filing of 1120F Returns for entities sold to Neuberger in 2009.	\$720.00
142.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	70:	Tax Planning and Research	3/12/2010	7.8	Prepare analysis of PTI for all CFCs through 2008	\$1,404.00
143.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/13/2010	3.5	Reconcile LB Bankhaus - Div Con, LB Asia Pacific Singapore - Div Con, LB Offshore Partners - Div Con, LB Pacific Holdings PTE LTD - Div Con, LB Investments - Div Con, adjust worksheets for py dividends, add to tax attribute list, correct FY in InSource and make py PTR adjustments tie to Tax Return and workpapers.	\$630.00
144.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/13/2010	1.2	Research missing entity folders for Lehman Brothers Finance, LBIE, LB Pacific Holdings PTE LTD, and Lehman Brothers Investments PTE LTD - Div Con.	\$216.00
145.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/13/2010	3.8	Reconcile Stockholm Investments Limited, Thai Development Fund, TL III Asset Management Company LTD, Louise YK, Maewha K-Stars LTD, Longmeade LTD, London Mortgage Company, Lehman Brothers Uruguay, Lehman Brothers UK Investments, Lehman Brothers Sudamerica SA, Lehman Brothers Pacific Service Company and Lehman Brothers Opportunity, add to tax attribute list, correct FY in InSource and make py PTR adjustments to tie to Tax Return and workpapers.	\$684.00

146.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/13/2010	3.5	Reconcile Lehman Brothers Offshore Community, Lehman Brothers High Yield YK, Lehman Brothers BP NOL LTD, Lehman Brothers Global Services, Lehman Brothers Forex Srl, Lehman Brothers Energy Canada, Lehman Brothers Do Brazil, Lehman Brothers Canada, Lehman Brothers Asset management, Lehman Brothers Asia Investment, Lehman Brothers Argentina, and Lehman Brothers AB add to tax attribute list, correct FY in InSource and make py PTR adjustments to tie to Tax Return and workpapers.	\$0.00
147.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/14/2010	3.8	Reconcile LB-NL Holdings (Cayman) LTD, LBQ Funding (Cayman), LBROS (Sweden) Properties AB, LBSP Thailand LTD, LBSP Holdings Ireland, LBSP Limited, Lehman Brothers Offshore Partners II LTD, LB Offshore RE Est Associates, LB Opportunity Holding Inc., Lb Offshore Real Estate Associates, and LB Investments Limited add to tax attribute list, correct FY in InSource and make py PTR adjustments to tie to Tax Return and workpapers.	\$684.00
148.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/14/2010	1.0	Reconcile Lehman Brothers Australia Securities PTY LTD, research discrepancy between Tax return and E&P worksheets for Sub F income, add to tax attribute schedule, adj py PTR adjustments to tie to Tax return and workpapers, and make necessary corrections in InSource.	\$180.00
149.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/14/2010	3.1	Reconcile Lehman Brothers HY Opportunities Korea, Lehman Brothers Helsinki Holdings SARM, LB Global Investment Group, LB Funding BV, LB Delta (Cayman) No 1 Limited - Div Con, LB Captain No 2 Luxembourg - Div Con, and LB Capital Corporation III, add to tax attribute list, correct fy in InSource, adj py PTR adjustments tie to Tax return and workpapers, correct E&P worksheet formulas.	\$558.00
150.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/14/2010	2.1	Reconcile EF Hutton & Company, EF Hutton International, East Dover Ltd, Eagle Holdings, LB Asset Management France, Harley Property Ventures and Grace Hotels Limited, add to tax attribute list, correct FY in InSource and make py PTR adjustments to tie to Tax Return and workpapers.	\$378.00
151.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Compliance Preparation	3/14/2010	4.0	Setup Sch H, Sch I & Sch J in Std WPs and test	\$720.00
152.	BAB	Tax Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	3/15/2010	2.0	Unbillable Travel from Grand Rapids, MI to Jersey City, NJ	\$0.00
153.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/15/2010	1.2	Discussion with John Shanahan regarding the updated 2008 tax attribute schedule, walk through calculations for LBA YK and discuss possible revisions. Follow up email to Rosann Torres on schedule.	\$216.00
154.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/15/2010	0.4	Discussions with Charlie Maselli/John Shanahan on possible extensions needed for additional 1120Fs	\$72.00
155.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/15/2010	0.6	Working with Tarek to restore InSource to Lehman computer, issues with Lehman system not allowing access to the website, adjustments completed and access restored.	\$108.00
156.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	3/15/2010	0.6	Follow up with Jacque and Tehmeena on 1120F return filings due today, Jeff signed and returns were filed.	\$108.00

157.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/15/2010	0.7	Update discussions with Hilda, Ann and Aqilya regarding the tax attribute schedule, entity files, InSource corrections and timing for completion of report.	\$26.00
158.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/15/2010	3.5	Review, analysis, and revise 32 entity reconciliations completed by Tehmeena on the 2007 entities for the tax attribute list.	\$630.00
159.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/15/2010	2.5	Reconcile LB Redditch No 2 LTD, LB Lease & Finance No 1 LTD, LB SF NO1, Ltd, LBSPV SCA, Lobos Real Estate, Bison NS FIZ, Capstone Limited, Callimaco Finance SRL, Gallipoli Real Estate, and GRA Finance Corporation revise wks, correct FY in InSource adjust py PTR numbers to tie to tax return and detail worksheets.	\$450.00
160.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	3/15/2010	2.0	Billable Travel from Grand Rapids, MI to Jersey City, NJ	\$360.00
161.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	3/15/2010	2.0	Prep of 1120F letter - to be signed by Global Tax Manager - for submission with 1120Fs which could not be Efiled.	\$360.00
162.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	50:	Compliance Review	3/15/2010	2.0	Manage 2008 documentation project with Aqilya and Tehmeena - for Global Tax Manager.	\$360.00
163.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	50:	Compliance Review	3/15/2010	2.0	Manage issues with InSource Tax Software access and updates. Discuss with Ann, Barb and Hilda, client VPs.	\$360.00
164.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	70:	Tax Planning and Research	3/15/2010	5.3	Analysis of OneSource reports to accumulate PTJ and unremitted E&P for CFCs through 2008	\$954.00
165.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	70:	Tax Planning and Research	3/15/2010	1.1	Telecon and email correspondence with J. Shanahan regarding the process for aggregating capital stock, APIC, and retained earnings balances for CFCs	\$198.00
166.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/16/2010	1.7	Discussion with John Shanahan, revise 2008 tax attribute schedule to include STG entities, review STG list and identify entity structure for inclusion in tax attribute schedule, review changes and email follow up to John Shanahan.	\$306.00
167.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/16/2010	0.5	Discussion and update with Jacque O'Neil on project status, follow up with John Shanahan regarding weekly meeting update.	\$90.00
168.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/16/2010	0.4	Follow up with Tehmeena regarding List of 2008 Final Return noted on Tax Attribute schedule, and comparison to Finalized Legal Entity List from 2008 to make sure it matches. Also need a list of entities that do not have a 2009 binder in InSource.	\$72.00
169.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/16/2010	8.5	Update 2008 Tax Attribute schedule and perform a complete inventory of all entities by country and add country code to analysis for all 2008 active Lehman entities filed with the Internal Revenue Service.	\$1,530.00
170.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/16/2010	1.2	Discussion with John Shanahan regarding A&M controlled entities in the UK and impact of QDC, revisions needed for International tax analysis on the tax attribute schedule, and research required to identify entities.	\$216.00
171.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/16/2010	1.2	Discussion and review session with Tehmeena and Aqilya on E&P analysis including entities with E&P adjustments, revisions required to reconcile entities, and review of SubF income and impact of QDC.	\$216.00
172.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	50:	Compliance Review	3/16/2010	2.0	Review issues for 2009 filings that have surfaced due to G/L migration - with Ann and Hilda, Client VPs.	\$360.00
173.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	50:	Compliance Review	3/16/2010	2.0	Review new Schedule prepared by Pauline for Earning and Profits roll forward - for 2009 5471s.	\$360.00
174.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/16/2010	6.0	Set up E&P workpaper to be brought into standard WP and test WP	\$1,080.00

175.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/17/2010	2.8	Meeting with John Shanahan to review and discuss updated 2008 Tax Attribute schedule sorted by QDC/Country code-additional revisions made to schedule and delivered.	\$504.00
176.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/17/2010	0.4	Update with Tehmeena and Aqilya regarding remaining entities to be completed and status of Final 2008 tax return list.	\$72.00
177.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/17/2010	3.2	Review Lehman Brothers Holdings Scottish LP Div-Con. Sch J off by \$48million from wks. discrepancy in reporting PTI/non-PTI. discussion with John Shanahan regarding appropriate treatment, reconcile and add to 2008 Tax Attribute list.	\$576.00
178.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/17/2010	0.4	Follow up and discussion with John Shanahan regarding the Deferred Tax Asset schedule. discuss with Sal, need to follow up with Andrey to determine if 2008 needs to be completed.	\$72.00
179.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/17/2010	0.6	Update with Tehmeena on the 2008 Final Return list per LEL/InSource/Tax attribute schedule and follow up with Aqilya on progress of reconciliation of assigned 20 entities.	\$108.00
180.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/17/2010	2.5	Review and reconcile LR Properties LTD, Lumina World Wide Limited, LB Private Convertible Bond Fund, LB Services India Private Comp, LB Southeast Asia Invest PTE LTD, LB Spain Holding LTD, Sadio Neunundachtzigste Vernore, Saijai Asset Company Limited, Samui Hotel 1 Company Limited, Samui Hotel 1 Holding Co, SH Jasmine, fix FY in InSource, correct E&P wks. and add to 2008 Tax Attribute Schedule.	\$450.00
181.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/17/2010	1.5	Review and analysis of Woori LB 1st Asset Securities, correct formula errors in py on E&P worksheet, need to confirm US dollar amounts with InSource calculations.	\$270.00
182.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/17/2010	0.6	Review and reconcile Woori LB Second Asset Secur. Spec. Co. LTD, add 2007 dividend and ROC, all 2008 SubF income is distributed, ending E&P balance is zero.	\$108.00
183.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/17/2010	1.5	Review and reconcile HY Investments (Ireland) Limit, Hyperion Real Estate Inc, Korea Central Mortgage Inc, LB PTE LTD, LB Commodities PTE LTD, Lehman Brothers Taiwan, Leihua Asset MGT Corp LTD, and Lehman Brothers Nominees, adj E&P worksheet, fix FY in InSource, add current and prior year information to 2008 Tax Attribute schedule.	\$270.00
184.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/17/2010	2.0	Tax Team weekly technical update meeting with Hilda CN (VP Tax) and John S. (SVP Tax) to discuss key issues for 2009 filings	\$360.00
185.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/17/2010	1.0	Update meeting with Hilda CN, VP Tax, to discuss performance goals of Lehman members working with O'Neil Group for 2010 (Ann F.)	\$180.00
186.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/17/2010	1.0	Discussions with Lehman Tax Members re: continuing education - 2010 planning. (Aqilya J.)	\$180.00
187.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	50:	Compliance Review	3/17/2010	2.0	Review of new updates to 2004-2008 Tax Attribute carryover schedule.	\$360.00
188.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	70:	Tax Planning and Research	3/17/2010	7.3	Update analysis of PTI for CFCs to include capital stock account balances, APIC balances and retained earnings as reported for Federal tax return purposes.	\$1,314.00
189.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/18/2010	0.4	Follow up on status of 2008 filing project with Tehmeena, discussion regarding amount of Press Boards needed for 2009 returns including labels.	\$72.00

190.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/18/2010	0.5	Follow up with Andy regarding status of DTA/DTL calculations, follow up discussion with John Shanahan regarding impact International piece.	\$90.00
191.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/18/2010	1.2	Discussion with John Shanahan regarding tax basis calculation for LB Holdings Scottish Ltd Pshp, calculation of tax attribute schedule, meeting with Tehmeena to compile list of entities rolling up to calculate PTI	\$216.00
192.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/18/2010	1.0	Reconcile LB Securities Private Limited, Lehman Brothers Advisor's PTE, Lehman Brothers Investment Korea, adj E&P wks, correct InSource, add to tax attribute schedule.	\$180.00
193.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/18/2010	2.0	Reconcile LB Asia Issuance Co LTD, LB Asean Opportunity LTD, LB Luxembourg Equity Finance, LB Thailand Limited PCO-DivCon, correct FY in InSource, adjust E&P wks, add to tax attribute schedule.	\$360.00
194.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/18/2010	1.4	Reconcile LB Asia Issuance Co LTD, LB Asean Opportunity LTD, LB Luxembourg Equity Finance, LB Thailand Limited PCO-DivCon, correct FY in InSource, adjust E&P wks, add to tax attribute schedule.	\$252.00
195.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/18/2010	2.5	Discussion with Tehmeena on PTI Summary schedule for John, review input and resolve outstanding reconciliation issues on Woori entities, LBIE, LB Holdings, PLC, and Sail Investor, revise and finalize.	\$450.00
196.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/18/2010	6.5	Review 20 Entity reconciliations prepared by Aqilya for the tax attribute schedule, missing information led to discrepancies between Tax Return and worksheets needed to be resolved including completion of 4 Div Con entities, calculate tax pools, fix formula errors in E&P worksheets, make corrections and add to Tax attribute schedule.	\$1,170.00
197.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	70:	Tax Planning and Research	3/18/2010	6.8	Accumulation of PTI data from OneSource data records; preparation of report to summarize PTI balances by CFC and Div Con group; review and discussion w/ LBHI personnel.	\$1,224.00
198.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	70:	Tax Planning and Research	3/18/2010	7.5	Accumulation of PTI data from OneSource data records; preparation of report to summarize PTI b balances by CFC and Div Con group; review and discussion w/ LBHI personnel.	\$1,350.00
199.	BAB	Tax Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	3/19/2010	2.0	Unbillable Travel from Jersey City, NJ to Grand Rapids, MI	\$0.00
200.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/19/2010	1.0	Meeting with John Shanahan and A&M to discuss 2008 Tax Attribute Schedule.	\$180.00
201.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/19/2010	0.5	Meeting with Tehmeena to review additions/revisions to 2008 Tax Attribute Schedule as requested by A&M for 1st Tier Domestic Tax parent.	\$90.00
202.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/19/2010	1.2	Review LB Holdings Scottish Ltd Pshp PTI summary with Tehmeena, revise, and resend updated copy to John Shanahan for discussion.	\$216.00
203.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/19/2010	1.3	Meeting with Tehmeena to review updated information for Tax Attribute Schedule, missing information and workpapers, discussion of list needed for 2009 binders, and issues regarding 2008 returns where BarCap acquired CFC and will be filing 2009 returns.	\$234.00
204.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	3/19/2010	2.0	Billable Travel from Jersey City, NJ to Grand Rapids, MI	\$360.00

205.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/21/2010	1.5	Complete summary of outstanding CFC entities with E&P issues that need to be reconciled including confirmation of Subpart F income, missing workpapers, and issues that need to be discussed with InSource.	\$320.00
206.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/21/2010	2.0	Reconcile LB Pacific Holdings PTE LTD - Div Con entities, tie out cumulative E&P, cumulative taxes paid, correct py PTR adjustments to tie to Tax Return and workpapers, correct InSource, and E&P worksheet formulas.	\$360.00
207.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/21/2010	2.5	Correct Discrepancy on YK Focus One, Reconcile and make corrections on Partridge Funding International SRI, Furno & Del Castano, Lehman Brothers Asia Investment, and Ark Funding YK.	\$450.00
208.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/22/2010	1.2	Discussion with Aqilya to assist in adding 1st tier domestic parent, review reconciling process, add identified entities to Master list.	\$216.00
209.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/22/2010	1.8	Research on final missing entities to determine appropriate amount of E&P, identify py workpapers to roll forward using information processed in InSource.	\$324.00
210.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/22/2010	3.0	Reconcile and make corrections for LB Asset Management and Banque Lehman Brothers SA, correct E&P worksheets for Subpart F and non-Subpart F income and tax pools.	\$540.00
211.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/22/2010	6.0	Reconcile LB Finance for 956 Inclusion Income, Bullhead YK, Efonds, Woodstreet Investments and Woodstreet Finance for py corrections, update E&P worksheet formulas, and make corrections to InSource.	\$1,080.00
212.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	70:	Tax Planning and Research	3/22/2010	9.3	Reconciliation of PTI and tax basis, common & preferred stock, APIC and retained earnings between OneSource data records and master summary of E&P	\$1,674.00
213.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/23/2010	1.2	Update with Jacque on progress of on Tax Attribute schedule, outstanding issues with missing workpapers, changes required to formatting report, scheduling, agenda items, and timing of return process and preparation.	\$216.00
214.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/23/2010	1.8	Add remaining 1st tier domestic parent to Tax Attribute schedule.	\$324.00
215.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/23/2010	0.8	Update and reformat Tax Attribute schedule into CFC basis schedule and resort by Parent, Administrator, and by entity, follow up email to Tim for additions to capital.	\$144.00
216.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/23/2010	3.4	Reconcile Libertus Minnaro Jutako Loan, recreate E&P worksheet from 2007, reconcile Lehman Brothers Investments PTE LTD, - Div Con, Japan Investment Partnership and Japan Real Estate Investment Partnership, adj py PTR to tie to Tax return and workpapers, correct InSource	\$612.00
217.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/23/2010	4.8	Reconcile Woori 4th Asset Security, Woori 5th Asset Security, Woori 6th Asset Security, Woori 1st Asset Security, fix E&P worksheet for dividends and correct formulas, adj py PTR to tie to Tax Return and workpapers, corrections in InSource and add to Tax Attribute schedule.	\$864.00
218.	JMO	Managing Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	3/23/2010	2.0	Travel via Amtrak to Jersey City from DC, first 2 hours.	\$0.00
219.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/23/2010	1.0	Discussions with Lehman Tax Members re: continuing education - 2010 planning. (Ann F.)	\$180.00
220.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/23/2010	2.0	Discussions with Ann F., VP, regarding the process required for a 13-month vs 12 month tax filing - within parameters of new GL System.	\$360.00

221.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Unbilled	3/23/2010	2.0	Travel via Amtrak to Jersey City from DC, billable after 2 hours to work and attend meetings with Client as requested	\$180.00
222.	JMO	Managing Director	\$325.00	International Tax Compliance - 1118 Preparation and Review	2010-012:	1800	40:	Compliance Preparation	3/23/2010	2.0	Review of Foreign Source Income Calculation and update of chart for 2008 and information requests for 2009.	\$650.00
223.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	20:	Client Meeting	3/23/2010	0.8	T-Con J. Shanahan re basis calculations, mark-to-market accounting, and capitalization of offshore subsidiaries.	\$144.00
224.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/24/2010	2.5	Reconcile LB Holdings PLC - Div Con, research discrepancy between Sch J and entity worksheets, InSource is not picking up subsidiary Sub F income, adj py PTR to tie to Tax return and workpapers, make notes to schedule, correct InSource for Fiscal year.	\$450.00
225.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/24/2010	1.5	Add 6 new entities to 2008 Tax Attribute schedule for E&P and Tax Pools tab. Reconcile to ensure Tax returns tie to E&P worksheets and make necessary corrections in InSource.	\$270.00
226.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/24/2010	1.5	Reconcile LB Holdings PLC, discrepancy between Sch J and E&P consolidated workpapers, need to correct Beg E&P for InSource as it is not carrying any Subsidiary SubF amounts, adjust py PTR to tie to workpapers, and fix FY end in InSource.	\$270.00
227.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/24/2010	2.5	Update CFC Basis schedule for final reconciliations from entity 65B, 17A, 13B, 479 and 495, review additional 3 entities identified in InSource and research why not included, follow up email to Tim and Jacque regarding discrepancies in PTI calculated.	\$450.00
228.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	3/24/2010	2.0	Review of prior year Partnership workpapers and 2009 extensions filed with Maria A - leaving in 1 week.	\$360.00
229.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	3/24/2010	3.0	Review of PY Basis Schedule for Edan, John S. and Tim R.	\$540.00
230.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	3/24/2010	3.0	Meeting with Maria A. (VP Pshps) and Hilda CN, re: resignation and re-assignment of large corporate partnership returns, work required, skill set needed. Discussions of same with Edan U.	\$540.00
231.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	3/24/2010	1.0	Review Great Plains data sent by Ann Fourte for OneSource coding	\$180.00
232.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	70:	Tax Planning and Research	3/24/2010	7.4	Assist with preparation of analysis of intercompany debt for inclusion in CFC basis report; work with OneSource tech personnel to develop a method to extract the required information from the CFC entity binders; discussion w/ J. Shanahan regarding data needs and intercompany accounting processes.	\$1,332.00
233.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/25/2010	1.0	Meeting with Hilda Cupeles-Nieves, John Shanahan, Jacque O'Neil, International tax team to discuss update on 2009 Financial information, update on the Tax attribute schedule, update on the CFC basis schedule, and finalization of the travel calendar for compliance season.	\$180.00
234.	JMO	Managing Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	3/25/2010	2.0	Travel via Amtrak from Jersey City to DC, first 2 hours.	\$0.00
235.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/25/2010	2.0	Tax Team weekly technical update meeting with Hilda CN (VP Tax) and John S. (SVP Tax) to discuss key issues for 2009 filings	\$360.00
236.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	3/25/2010	3.0	Research and Memo re: Change of Year end for CFC - process available for an automatic change in accounting method	\$540.00



237.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40	Compliance Preparation	3/25/2010	2.0	Schedule O for final CFCs if the non-A&M controlled entities 5471s are not filed for 2009.	\$0.00
238.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	50:	Compliance Review	3/25/2010	2.0	Review Great Plains schedules and trial balances with Pauline to determine best method of update.	\$360.00
239.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	3/25/2010	1.0	Travel via Amtrak from Jersey City to DC, billable after 2 hours to work and attend meetings with Client as requested	\$180.00
240.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/25/2010	1.0	Weekly meeting with client and OG Team to recap week and set priorities	\$180.00
241.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	3/25/2010	1.0	Discuss Great Plains TB download methodology with Jacque O'Neil & Ann Fourte	\$180.00
242.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	3/25/2010	1.0	Review Great Plains Accounts to determine methodology for OneSource coding	\$180.00
243.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	70:	Tax Planning and Research	3/25/2010	8.4	Prepare analysis of intercompany debt for CFCs	\$1,512.00
244.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/26/2010	0.5	Update discussion with Tim on Tax Attribute schedule, differences between InSource PTI and E&P worksheet calculated PTI, corrections for formulas in worksheets, and finalization of CFC basis schedule.	\$90.00
245.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	3/26/2010	3.0	Discussions with Pauline and Ann F., VP, regarding the process required for a 13-month vs 12 month tax filing - within parameters of new GL System and test of various entities	\$540.00
246.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	50:	Compliance Review	3/26/2010	3.0	Review new Plan with Pauline and Ann for going forward with tax GL - so that we can start uploading workable trial balance for E&P workpapers.	\$540.00
247.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	3/26/2010	1.0	Discuss Great Plains TB download methodology with Jacque O'Neil & Ann Fourte	\$180.00
248.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	70:	Tax Planning and Research	3/26/2010	6.6	Review equity account analysis incorporated in CFC basis calculation schedule.	\$1,188.00
249.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	3/27/2010	5.0	Update WPs for QDC, finalize files for review by Jacque O'Neil and test 6 entities	\$900.00
250.	JMO	Managing Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	3/29/2010	2.0	Travel via Amtrak to Jersey City from DC, first 2 hours.	\$0.00
251.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	3/29/2010	3.0	Completion of memo re: change in year end and availability of automatic change in accounting method - with new Revenue Procedure issued.	\$540.00
252.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	3/29/2010	2.0	Travel via Amtrak to Jersey City from DC, billable after 2 hours to work and attend meetings with Client as requested.	\$360.00
253.	JMO	Managing Director	\$325.00	International Tax Compliance - 1118 Preparation and Review	2010-012:	1800	40:	Compliance Preparation	3/29/2010	4.0	Set up chart - Schedule - of 1118 Schedules filed by LBHI for creation of automatic upload format.	\$1,300.00
254.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	3/29/2010	0.5	Review TRC & TCCs done by Ann Fourte for Great Plains/OneSource coding	\$90.00
255.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	50:	Compliance Review	3/30/2010	2.0	Review General Ledger migration Plan with Hilda and Ann - and challenges faced.	\$360.00
256.	JMO	Managing Director	\$180.00	State and Local Income Tax Compliance	2010-015:	1800	40:	Compliance Preparation	3/30/2010	2.0	Update to KY 2008 Income Tax Return and discussion with Linda Klang, VP Tax	\$360.00
257.	JMO	Managing Director	\$325.00	International Tax Compliance - 1118 Preparation and Review	2010-012:	1800	40:	Compliance Preparation	3/30/2010	4.0	Reconciliation of 2008 source of income with 2009 source of income	\$1,300.00
258.	JMO	Managing Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	3/31/2010	2.0	Travel via Amtrak from Jersey City to DC, first 2 hours.	\$0.00
259.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/31/2010	3.0	Lehman meeting at Weil - to discuss new changes in process and corporate reorganization.	\$540.00
260.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	3/31/2010	2.0	Discussions with Tax Dept. Management re: Tax Team weekly technical update meeting and items for discussion.	\$360.00

261.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30	Travel - Billable	3/31/2010	2.0	Travel via Amtrak from Jersey City to DC, billable after 2 hours to work and attend meetings with Client as requested.	\$0.00
262.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	4/1/2010	1.4	Tax Team weekly technical update meeting with Hilda CN and John S. To discuss key issues for 2009 filings	\$252.00
263.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/1/2010	3.0	Updates to Agenda and Status. Discussion with Ann re: WEBEX for Great Plains training	\$540.00
264.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	4/1/2010	1.0	Weekly meeting with client and OG Team to recap week and set priorities	\$180.00
265.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	4/2/2010	2.0	Review prior year E&P Adjustment issues with Barb Barissi	\$360.00
266.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	4/5/2010	2.5	Preparation and attendance at WebEx for analyzing Great Plains and Enterprise reporting with Hilda Cupeles-Nieves, Ann Fourt, Jacque O'Neil and the Lehman International tax team.	\$450.00
267.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	4/5/2010	1.5	Draft Tax attribute summary for John Shanahan.	\$270.00
268.	JMO	Managing Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	4/5/2010	2.0	Travel via Amtrak to Jersey City from DC, first 2 hours.	\$0.00
269.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	4/5/2010	2.0	Great Plains WebEx - to review new General Ledger System	\$360.00
270.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/5/2010	2.1	Set up Schedule and review process for preparation of Dormant Entity Tax Returns.	\$378.00
271.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	4/5/2010	2.0	Travel via Amtrak to Jersey City from DC, billable after 2 hours to work and attend meetings with Client as requested.	\$360.00
272.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	40:	Compliance Preparation	4/5/2010	2.8	Review of technical handbook, and attend meeting hosted by LBHI personnel to discuss how to use Great Plains general ledger software to research GL account balances used in trial balances for purpose of preparing international tax returns	\$504.00
273.	TRR	Director	\$225.00	International Tax Compliance - 1118 Preparation and Review	2010-012:	1800	40:	Compliance Preparation	4/5/2010	3.6	Assist with preparation of foreign source income documentation, including research and documentation of sources of data used to prepare 2008 calculation of FSI support for tax return, and documentation of the compliance process.	\$810.00
274.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	4/6/2010	2.5	Draft Tax attribute summary for John Shanahan detailing process for reconciling py tax attribute schedule to 2008 tax return filed to supporting E&P worksheets for each entity.	\$450.00
275.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/6/2010	5.0	Review of Rev. Proc. 2006-45 and Call to IRS to discuss. Memo to Client Re: Automatic Change in Year End.	\$900.00
276.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/6/2010	1.8	OneSource Webinar and discussions with Client re: technical difficulties with 2009 rollover.	\$324.00
277.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/6/2010	2.2	Management of Control Sheet and Assignments for Dormant Return Prep	\$396.00
278.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	4/7/2010	1.0	Final revisions to 2008 Tax Attribute summary, email follow up to Jacque O'Neil, review final revisions from Jacque, and email follow-up to John Shanahan	\$180.00
279.	JMO	Managing Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	4/7/2010	2.0	Travel via Amtrak from Jersey City to DC, first 2 hours.	\$0.00
280.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	4/7/2010	1.3	Meeting with Hilda to discuss Progress, Automated Workpapers, and legal forms for new Lehman consultants.	\$234.00
281.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/7/2010	1.4	Preparation of legal forms for LBHI access for Gayle Kem and Bill Walsh.	\$252.00
282.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	50:	Compliance Review	4/7/2010	2.3	Review of Final Tax Attribute Schedule and Memo to Client and Discussion with John S. VP Tax, regarding the same	\$414.00

283.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	4/7/2010	2.0	Travel via Amtrak from Jersey City to DC, billable after 2 hours to work and attend meetings with Client as requested.	\$260.00
284.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	4/8/2010	1.0	Preparation and attendance at meeting with Hilda Cupeles-Nieves, John Shanahan, Jacque O'Neil, International tax team to discuss update on 2009 Financial information, confirm filing non-A&M returns, E&P rollforward schedules, and other International tax matters.	\$180.00
285.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	4/8/2010	2.5	Update final 2008 Tax attribute schedule, correct QDC links to E&P pools tab, and finalize.	\$450.00
286.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	4/8/2010	2.0	Tax Team weekly technical update meeting with Hilda CN and John S. To discuss key issues for 2009 filings and Update to Team	\$360.00
287.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	4/8/2010	1.0	Weekly meeting with client and OG Team to recap week and set priorities	\$180.00
288.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	20:	Client Meeting	4/8/2010	1.0	Attend weekly status meeting w/ engagement team and LBHI personnel to review the timetable for the international tax compliance projects; discuss status of the financial close for 2009, and to discuss the process for generating the reports required for the tax compliance filings.	\$180.00
289.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/9/2010	6.0	Compliance Schedule update and review with team. Review progress of Dormant Return Preparation and Updates with Ann, Edan, Barb and Pauline of Compliance in Progress.	\$1,080.00
290.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/12/2010	0.9	Discussion with InSource regarding federal diagnostic indicating incorrect year, email follow-up to team regarding steps to clear	\$162.00
291.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	4/12/2010	2.5	Discussion with Lisa at InSource regarding calculation of Schedule J for entity LB Holdings PLC-Div Con. Trying to reconcile difference between workpapers / InSource. Track LB Commodities - Beg Bal set-up in 2006 did not include PTI - no PTI in 2007/2008 Unclear why.	\$450.00
292.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	4/12/2010	0.6	Email follow up to Tim Ruehle regarding LB Holdings PLC Div Con, discussion with Jacque O'Neil on steps required to re-set Beg Balances for E&P to correct py.	\$108.00
293.	JMO	Managing Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	4/12/2010	2.0	Travel via Amtrak to Jersey City from DC, first 2 hours.	\$0.00
294.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	4/12/2010	0.5	Update with Jeff Ciongoli, discuss Change of Year End and Team Progress	\$90.00
295.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/12/2010	3.3	Management of process for preparation of Dormant Entity Tax Returns and review of compliance progress, Lehman systems and workpaper completion.	\$594.00
296.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	4/12/2010	2.0	Travel via Amtrak to Jersey City from DC, billable after 2 hours to work and attend meetings with Client as requested.	\$360.00
297.	JMO	Managing Director	\$325.00	International Tax Compliance - 1118 Preparation and Review	2010-012:	1800	40:	Compliance Preparation	4/12/2010	4.2	Updates to 1118 Template for 2009 Return Prep	\$1,365.00
298.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/13/2010	1.5	Call to IRS and Prep of "tickler" sheet for Jeff Ciongoli for meeting with IRS re: Change in Year end.	\$270.00
299.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/13/2010	3.5	Review of Legal Entity List with Edan and discussion re: those entities that are missing Trial Balances in GL and review of Consolidated Groups.	\$630.00
300.	JMO	Managing Director	\$325.00	International Tax Compliance - 1118 Preparation and Review	2010-012:	1800	40:	Compliance Preparation	4/13/2010	4.0	Updates to 1118 Template for 2009 Return Prep	\$1,300.00
301.	JMO	Managing Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	4/14/2010	2.0	Travel via Amtrak from Jersey City to DC, first 2 hours.	\$0.00

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302.	JMO	Managin g Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	4/14/2010	2.4	functional currency issue with Ann and Hilda. Prob. With terminology.	\$2.00
303.	JMO	Managin g Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	4/14/2010	3.6	Review of Updated E&P template and discussion with Pauline re: changes	\$648.00
304.	JMO	Managin g Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	4/14/2010	2.0	Travel via Amtrak from Jersey City to DC, billable after 2 hours to work and attend meetings with Client as requested.	\$360.00
305.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	4/15/2010	0.5	Preparation and attendance at meeting with Hilda Cupeles-Nieves, Jacque O'Neil, International tax team to discuss update on 2009 Financial information . fx translation issues, and other International tax matters.	\$90.00
306.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	4/15/2010	1.5	Review and revise 2008 Tax Attribute for 2007 entities and correct QDC for prior year numbers where it was not included. Verify calculating correctly on E&P worksheet.	\$270.00
307.	JMO	Managin g Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	4/15/2010	1.0	Tax Team weekly technical update meeting with Hilda CN and John S. To discuss key issues for 2009 filings and Update to Team	\$180.00
308.	JMO	Managin g Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/15/2010	3.0	Review of Progress with Barb, meeting with Tom Joyce to discuss Plan of Reorganization	\$540.00
309.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	20:	Client Meeting	4/15/2010	1.0	Attend weekly status meeting w/ engagement team and LBHI personnel to review the timetable for the international tax compliance projects; update on the status of the 2009 financial close process, and preparation of 2009 international tax compliance filings.	\$180.00
310.	JMO	Managin g Director	\$325.00	International Tax Compliance - 1118 Preparation and Review	2010-012:	1800	40:	Compliance Preparation	4/16/2010	2.0	Review/missing source information for 1118 Template with Tim Ruehle	\$650.00
311.	BAB	Tax Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	4/19/2010	2.0	Unbillable Travel from Grand Rapids, MI to Jersey City, NJ	\$0.00
312.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	4/19/2010	0.5	Meeting with Hilda Cupeles Neives to review access needs for Dixie Duncan, Gayle, Bill and Scott. Discussion of intern workload and LBHI administrative policies.	\$90.00
313.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/19/2010	6.5	Review and analysis of 46 CFC entity dormant returns prepared by Tehmeena	\$1,170.00
314.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	4/19/2010	0.7	Update with Tehmeena Manji on status of 2008 Tax attribute list for final returns and review open items.	\$126.00
315.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	4/19/2010	0.8	Update United Capital E&P worksheet from 2007 to 2008 - to replace missing E&P workpaper	\$144.00
316.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	4/19/2010	2.0	Billable Travel from Grand Rapids, MI to Jersey City, NJ	\$360.00
317.	JMO	Managin g Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/19/2010	2.0	Review of Time Submission and submission to Court directed parties.	\$360.00
318.	JMO	Managin g Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	4/19/2010	3.6	Review of Updated E&P template and meeting with Ann and Pauline to review - in DC office.	\$648.00
319.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/20/2010	0.4	Discussion with Tehmeena on review comments for the 46 dormant returns that require corrections.	\$72.00
320.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/20/2010	6.9	Review and analysis of 42 CFC entity dormant returns prepared by Agilva	\$1,242.00
321.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	4/20/2010	0.8	Update LB Asian Investment Ltd E&P worksheet from 2007 to 2008 - to replace missing E&P workpaper from 2008.	\$144.00
322.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	4/20/2010	0.7	Discussion with Tehmeena on finalization of the 2008 Tax Attribute list for Final returns/missing 2009 binders and missing information which was compared to the Legal entity list.	\$126.00
323.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	4/20/2010	0.7	Review and discuss E&P revisions for new E&P template Pauline is creating with Jacque O'Neil	\$126.00

324.	JMO	Managing Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Travel - Unbillable	4/20/2010	2.0	Travel via Amtrak from Jersey City to DC, first 2 hours.	\$0.00
325.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	4/20/2010	2.0	Discuss Meeting w/IRS - reschedule due to volcano delays, status update with Pat G. and Hilda CN.	\$360.00
326.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	4/20/2010	4.0	Discuss E&P Update with Barb and prepare issue list for consolidated divisions - for new schedule.	\$720.00
327.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	4/20/2010	2.0	Travel via Amtrak to Jersey City from DC, billable after 2 hours to work and attend meetings with Client as requested.	\$360.00
328.	TRR	Director	\$225.00	International Tax Compliance - 1118 Preparation and Review	2010-012:	1800	48:	Foreign Source Income Analysis	4/20/2010	6.7	Review prior year documentation of foreign source income, and support for Form 1118, to documents the Company processes for accumulating & analyzing foreign source income for tax return reporting.	\$1,507.50
329.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/21/2010	0.5	Finish review and analysis of last 2 CFC entity dormant returns prepared by Aqiyla	\$90.00
330.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/21/2010	2.2	Cleared review comments for 46 Dormant returns prepared by Tehmeena.	\$396.00
331.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/21/2010	1.8	Cleared review comments for 42 Dormant returns prepared by Aqiyla.	\$324.00
332.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/21/2010	1.2	Pull files and Review Woodstreet Finance/ Investments for prior year corrections and impact on current year and discuss with Dixie Duncan.	\$216.00
333.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	4/21/2010	0.4	Follow up with Tehmeena on 13B - Japan Real Estate Invest Pship missing E&P workpapers, review 2008 and reconcile to InSource, verify on 2008 Tax Attribute schedule.	\$72.00
334.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	4/21/2010	0.6	Review Final Schedule for 2008 Final Returns>Returns needing 2009 Binder for finalization, follow up on YK Focus One deconsolidated in 2008.	\$108.00
335.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	4/21/2010	0.8	Conference call with Pauline / Ann / Jacque regarding E&P workpapers incorporation into Entity Trial Balance workbooks.	\$144.00
336.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	4/21/2010	0.6	Correct Formula errors in Japan Real Estate Invest Pship E&P schedule	\$108.00
337.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	4/21/2010	0.4	Review new Standard E&P template for incorporation with Div Con entities.	\$72.00
338.	DDD	Tax Professional	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Unbillable	4/21/2010	2.0	Non-billable travel from Jersey City to Washington DC - first 2 hours unbilled - to work and attend meetings with Client as requested	\$0.00
339.	DDD	Tax Professional	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	4/21/2010	0.6	Meeting with Tarek Saleh to discuss Lehman access to compliance records and systems - in order to identify 2008 returns	\$108.00
340.	DDD	Tax Professional	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/21/2010	2.4	Review and analysis of 2009 5471 Preparer Guide, new developments from IRS, and required compliance processes.	\$432.00
341.	DDD	Tax Professional	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/21/2010	1.0	Review Woodstreet Finance and Woodstreet Investments in InSource to trace py for corrections needed in 2008.	\$180.00
342.	DDD	Tax Professional	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	4/21/2010	2.0	Billable travel from Washington DC to Jersey City, New Jersey - after first 2 hours of unbilled - to work and attend meetings with Client as requested	\$360.00
343.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/21/2010	4.0	Manage client orientation for Dixie Duncan, introduction to Lehman system and meetings with Lehman IT to set up remote access, email and access.	\$720.00
344.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	4/21/2010	4.0	Review changes to automated tax preparation schedules with Pauline and Barb - and new updates.	\$720.00
345.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	4/21/2010	0.7	Discuss changes necessary to E&P WP Template with Jacque O'Neil, Barb Barissi and Ann Fourt	\$126.00

346.	TRR	Director	\$225.00	International Tax Compliance - 1118 Preparation and Review	2010-012:	1800	48	Foreign Source Income Analysis	4/21/2010	6.4	Analysis with Investigating sources of data necessary to prepare the foreign tax credit forms for the 2009 Form 1120.	\$440.00
347.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	4/22/2010	1.5	Preparation and attendance at meeting with Hilda Cupeles-Nieves, Jacque O'Neil, International tax team to discuss standardization of 2009 workpapers and processes, and other International tax matters.	\$270.00
348.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/22/2010	1.5	Discussion with Tehmeena regarding 2009 final entities, print listing and incorporate into 2008 Tax Attribute Schedule.	\$270.00
349.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/22/2010	0.7	Follow up with Dixie Duncan regarding 2009 tax compliance process and workpapers.	\$126.00
350.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/22/2010	0.4	Add Administrators to Div Con entities and send to Pauline.	\$72.00
351.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/22/2010	4.6	Follow up with Hilda regarding abbreviated naming conventions, working on 2008 Tax Attribute List to incorporate new naming convention on CFC entities.	\$828.00
352.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	4/22/2010	0.8	Follow up with Pauline regarding Div Con entities and flow through process of legacy Lehman E&P workpapers to reformatted E&P workpapers.	\$144.00
353.	DDD	Tax Professional	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Unbilled	4/22/2010	2.0	Non-Billable travel to Washington DC from Jersey City, New Jersey - first 2 hours unbilled - to work and attend meetings with Client as requested	\$0.00
354.	DDD	Tax Professional	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	4/22/2010	1.5	Meeting with Hilda (Lehman VP Tax), Jacque, International tax team to discuss new workpaper standardization and other misc tax matters.	\$270.00
355.	DDD	Tax Professional	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/22/2010	1.0	Review and analysis of 2009 compliance processes and Lehman contractor systems.	\$180.00
356.	DDD	Tax Professional	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	4/22/2010	2.0	Billable travel to Washington DC from Jersey City, New Jersey - after first 2 hours of unbilled - to work and attend meetings with Client as requested	\$360.00
357.	JMO	Managing Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	4/22/2010	2.0	Travel via Amtrak from Jersey City to DC, first 2 hours.	\$0.00
358.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	4/22/2010	2.0	Travel via Amtrak to Jersey City from DC, billable after 2 hours to work and attend meetings with Client as requested.	\$360.00
359.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	4/22/2010	1.0	Meeting with Aqiyla to discuss job requirements and needed improvements - in her staff role with the Lehman tax department.	\$180.00
360.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	4/22/2010	1.8	Tax Team weekly technical update meeting with Hilda C N - to discuss key issues for 2009 filings and Update to Team	\$324.00
361.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/22/2010	3.2	Standard Workpaper Naming Convention - set up with Pauline, Edan, Ann and Hilda and update to Agenda and Action Items for Weekly meeting and after for Weekly Plan.	\$576.00
362.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	4/22/2010	1.0	Weekly meeting with client and OG Team to recap week and set priorities	\$180.00
363.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/22/2010	0.3	Discuss change on software 2003 v. 2007 with Hilda and Terak Saleh and impact on return process	\$54.00
364.	TRR	Director	\$180.00	International Tax Compliance - US Info Returns	2010-011:	1800	20:	Client Meeting	4/22/2010	1.0	Attend weekly status meeting w/ engagement team and LBHI personnel to review progress made on the international tax compliance projects; status of the financial close for 2009 and problems encountered in the Great Plains implementation.	\$180.00
365.	BAB	Tax Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	4/23/2010	2.0	Unbillable Travel from Jersey City, NJ to Grand Rapids, MI	\$0.00
366.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	4/23/2010	0.7	Meeting with Hilda Cupeles Nieves to review naming convention for CFC entities and discuss Dormants.	\$126.00

367.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/23/2010	3.8	Continue to work on incorporating new naming convention into 2008 Tax Attribute list for CFC entities.	\$184.00
368.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	4/23/2010	2.0	Billable Travel from Jersey City, NJ to Grand Rapids, MI	\$360.00
369.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/25/2010	8.0	Reconfigure E&P WPs to pull in pre-2009 amounts as disclosed. Add Tax Accounting worksheet. Test 10 entities.	\$1,440.00
370.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/26/2010	2.0	Prepare list of CFC Dormant acronyms for Hilda to review for standardization of workpapers	\$360.00
371.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/26/2010	4.0	Set Up for E&P template training. Review examples and update Preparer Guide for 5471 prep.	\$720.00
372.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/27/2010	4.0	Update 2008 Tax Attribute schedule for CFC Great Plains Acronyms	\$720.00
373.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/27/2010	5.0	Set Up new User Conversion and Preparer Guide for E&P Workpapers	\$900.00
374.	PDL	Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	4/27/2010	2.0	Unbillable Travel from San Francisco, CA to Jersey City, NJ - first 2 hours required to work at client site in Jersey City	\$0.00
375.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	4/27/2010	4.0	Billable Travel from San Francisco, CA to Jersey City, NJ required to work at client site in Jersey City	\$720.00
376.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/28/2010	0.7	Discussion with Tehmeena regarding Lehman/Scottish Finance and Subpart F income for 2007 and 2008.	\$126.00
377.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/28/2010	5.8	Final revisions to 2008 Tax Attribute Schedule for CFC Great Plains Acronyms and update GP Legal Entity List	\$1,044.00
378.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	4/28/2010	4.0	E&P Rollover - Demo with YK Japanese Entities from old 2008 to new 2008 files	\$720.00
379.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	4/28/2010	5.0	Demo E&P WPs with Jacque O'Neil & write instructions. Set up consolidated 5471 WPs (Sch C & F)	\$900.00
380.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/29/2010	4.0	Follow up with Jacque on team meeting and update 2008 CFC entity folders and workpapers for new naming convention using GP acronyms.	\$720.00
381.	BRW	Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	4/29/2010	3.0	E&P Rollover - Training and meeting with client to discuss prep of various 5471s	\$540.00
382.	DDD	Tax Professional	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/29/2010	3.0	Review process for the completion of the information need for tax preparation - for E&P rollover. Meeting in DC.	\$540.00
383.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	4/29/2010	8.0	E&P Rollover - Training with Dixie, Ann, Gayle and Bill from old 2008 to new 2008 files. Prep of new User and Conversion Guides.	\$1,440.00
384.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/29/2010	8.0	Prepare for and hold training for E&P conversion - Ann Fourt, Dixie Duncan, Bill Walsh, Gayle	\$1,440.00
385.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	4/30/2010	4.0	Follow up with Hilda on Dormant acronyms and update 2008 CFC entity folders and workpapers for new naming convention using GP acronyms.	\$720.00
386.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	4/30/2010	7.0	Update instructions for E&P conversion. Start preparing folders, work with Dixie Duncan to set up 2009 folders.	\$1,260.00
387.	GRK	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	5/1/2010	3.0	TRAIN - NCR to NWK to meet at client site for 2 days for to work and attend meetings with Client as requested	\$540.00
388.	BAB	Tax Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	5/3/2010	2.0	Unbillable Travel from Grand Rapids, MI to Jersey City, NJ	\$0.00
389.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	5/3/2010	1.5	Meeting with Jeff Ciongoli, John Shanahan and Jacque to discuss CFC year end issues.	\$270.00
390.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	5/3/2010	2.5	Follow up with Hilda on Dormant and Non A&M acronyms and update 2008 CFC entity folders and workpapers for new naming convention using GP acronyms.	\$450.00

391.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/3/2010	0.8	Discussed with Pauline regarding 2009 standardization of E&P workpapers, naming convention and outstanding reconciliation of LB holdings PLC.	\$14.00
392.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	70:	Tax Planning and Research	5/3/2010	1.2	Review and analysis of changing year end process under IRC Section 898.	\$216.00
393.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	5/3/2010	2.0	Billable Travel from Grand Rapids, MI to Jersey City, NJ	\$360.00
394.	JMO	Managing Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	5/3/2010	2.0	Travel via Amtrak to Jersey City from DC, first 2 hours.	\$0.00
395.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	5/3/2010	1.2	Tax Issue update meeting with John S. and Jeff C. - then with Hilda CN and John S. to discuss key issues for 2009 filings	\$216.00
396.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	5/3/2010	2.0	Review prior year E&P workpapers and formula issues with Pauline DL.	\$360.00
397.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/3/2010	3.0	Updates to Agenda and Status. Preparation with Pauline for E&P training	\$540.00
398.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	5/3/2010	2.0	Travel via Amtrak to Jersey City from DC, billable after 2 hours to work and attend meetings with Client as requested.	\$360.00
399.	PDL	Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	5/3/2010	2.0	Unbillable Travel from Washington, DC to Jersey City, NJ - first 2 hours required to work at client site in Jersey City	\$0.00
400.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	5/3/2010	7.0	Begin E&P rollforward process with Dixie, Tehmeena and Aqiyla and create E&P WPs for consolidated entities.	\$1,260.00
401.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	5/3/2010	1.0	Billable Travel from Washington, DC to Jersey City, NJ required to work at client site in Jersey City	\$180.00
402.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	5/4/2010	1.5	Tax training meeting to review new procedures for E&P workpapers with International tax team.	\$270.00
403.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	5/4/2010	2.7	Update prior year folders and files for new naming convention, delete duplicate files after review and analysis	\$486.00
404.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	70:	Tax Planning and Research	5/4/2010	3.8	Review and analysis of short year filing requirements, follow up with InSource on application, and review 9100 relief requirements.	\$684.00
405.	GRK	Tax Manager	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	5/4/2010	2.0	Travel - ST. LEONARD TO NCR (home to Amtrak) - first 2 hours unbilled commute time - to work and attend meetings with Client as requested	\$0.00
406.	GRK	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/4/2010	6.0	LB1 5471 TAX WORK BOOK PREPARATION	\$1,080.00
407.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	5/4/2010	2.0	Earnings and Profits workbook training with Lehman Tax Compliance Team in Jersey City.	\$360.00
408.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/4/2010	2.2	Earnings and Profits workbook training testing for Pauline.	\$396.00
409.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/4/2010	2.6	Management of Lehman orientation with Gayle Kem and set up and training on Lehman system.	\$468.00
410.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	70:	Tax Planning and Research	5/4/2010	3.4	Review of Rev. Proc. 2006-45 and review with IRS/Treasury attorney, Lori Kavanaugh. Resulting in modification of plan for year-end change.	\$612.00
411.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	5/4/2010	8.0	Prepare for and conduct E&P rollover training session. Assist with conversion issues. Set up rollforward, review and finalization process on shared drive.	\$1,440.00
412.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	5/5/2010	3.8	Review change in year end memo, discuss with Jeff Ciongoli and Jacque.	\$684.00
413.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	5/5/2010	2.2	Update prior year folders and files for new naming convention, delete duplicate files after review and analysis	\$396.00
414.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/5/2010	2.6	Review Form and instructions for Form 1128 for filing for a change in year end to a calendar year.	\$468.00



415.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/5/2010	1.4	logistics of pulling 1128 information for all CFC entities with an 11/30 year end	\$112.00
416.	DDD	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/5/2010	7.5	Set up Lehman required folders for 2009 workpapers and tax returns, E&P conversion for Mauritius and the Cayman Islands	\$1,350.00
417.	GRK	Tax Manager	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	5/5/2010	2.0	CAR - NCR TO ST. LEONARD - (Amtrak to home) - first 2 hours unbilled commute time - to work and attend meetings with Client as requested	\$0.00
418.	GRK	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/5/2010	5.0	LB1 5471 TAX WORK BOOK PREPARATION	\$900.00
419.	GRK	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	5/5/2010	3.0	TRAIN - NWK TO NCR - from meeting at client site for 2 days for to work and attend meetings with Client as requested	\$540.00
420.	JMO	Managing Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	5/5/2010	2.0	Travel via Amtrak from Jersey City to DC, first 2 hours.	\$0.00
421.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	5/5/2010	1.3	Meeting with Hilda to discuss Progress, Automated Workpapers, and vacation calendars for the summer	\$234.00
422.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/5/2010	1.4	Final Changes made to Year-End Change Memo - sent to JS to review.	\$252.00
423.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	50:	Compliance Review	5/5/2010	2.3	Review of E&P Workbook test runs - Gayle and Dixie	\$414.00
424.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	70:	Tax Planning and Research	5/5/2010	2.8	Review of E&P Regulations under 1.964-1 and proof of QDC formula in new workbooks	\$504.00
425.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	5/5/2010	2.0	Travel via Amtrak from Jersey City to DC, billable after 2 hours to work and attend meetings with Client as requested.	\$360.00
426.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	5/5/2010	7.0	Review converted E&P WPs and assist with questions. Assess options available to bring in GP v. ER TBs.	\$1,260.00
427.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	5/6/2010	1.2	Meeting and discussion with John Shanahan to discuss 1128 election to change year end.	\$216.00
428.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	5/6/2010	0.6	Meeting with Hilda regarding acronyms for the dormant and non-A&M entities.	\$108.00
429.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	5/6/2010	4.7	Finalize work on incorporating new naming convention for CFC entity folders. Finalize review and analysis of duplicate files for the GP entities and remove from file.	\$846.00
430.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	5/6/2010	1.7	Discussion with Pauline regarding Div Con entity E&P standardization, rerun Resettan 2008 export in functional currency for 2008 to incorporate into standardized workpapers.	\$306.00
431.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	5/6/2010	0.8	Review new E&P workpapers and roll over 2008 E&P workpapers into standardized 2009 format for LBINV	\$144.00
432.	DDD	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/6/2010	8.5	E&P conversion for Japan and UK. Compare database list to verify information.	\$1,530.00
433.	GRK	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/6/2010	4.5	LB1 5471 TAX WORK BOOK PREPARATION	\$810.00
434.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	5/6/2010	0.4	Tax Team weekly technical update meeting with Hilda CN (VP Tax) and John S. (SVP Tax) to discuss key issues for 2009 filings	\$72.00
435.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/6/2010	6.0	Review progress of E&P roll overs, prep of several roll overs and Updates with Barb and Pauline of Compliance in Progress.	\$1,080.00
436.	PDL	Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	5/6/2010	2.0	Unbillable Travel from Jersey City, NJ to San Jose, CA - first 2 hours required to work at client site in Jersey City	\$0.00
437.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	5/6/2010	6.0	Train Shuk Cheng on E&P roll forward and assist with questions. Review E&P WPs rolled forward and correct WPs with problems.	\$1,080.00

438.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	5/6/2010	4.0	Travel from Jersey City to San Jose, CA required to work at client site in Jersey City	\$0.00
439.	BAB	Tax Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	5/7/2010	2.0	Unbillable Travel from Jersey City, NJ to Grand Rapids, MI	\$0.00
440.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	5/7/2010	1.5	Final review of acronyms for 120 dormant returns and 275 non Great Plains entities.	\$270.00
441.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/7/2010	0.8	Discussion with Tehmeena and Aqiyla to review year end change impact on 2009 CFC returns, update on progress of E&P workpapers and preparation of 2009 non-A&M returns.	\$144.00
442.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/7/2010	0.8	Follow up with InSource regarding rollover of balance sheet information for non-A&M returns.	\$144.00
443.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	5/7/2010	0.9	Roll over new E&P workpapers into standardized 2009 format and relink to new worksheet.	\$162.00
444.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	5/7/2010	2.0	Billable Travel from Jersey City, NJ to Grand Rapids, MI	\$360.00
445.	GRK	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/7/2010	1.5	LB1 5471 TAX WORK BOOK PREPARATION	\$270.00
446.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	50:	Compliance Review	5/7/2010	4.0	Review progress of E&P roll overs and Updates with Barb and Pauline of Compliance in Progress. (Friday meeting cancelled)	\$720.00
447.	JMO	Managing Director	\$325.00	International Tax Compliance - 1118 Preparation and Review	2010-012:	1800	40:	Compliance Preparation	5/7/2010	3.8	Updates to 1118 Template for 2009 Return Prep (from 4/24)	\$1,235.00
448.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/7/2010	1.5	Conference call with Domestic & Int'l tax group, IT, etc. to discuss ER reports required for 5471 reporting	\$270.00
449.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/8/2010	5.0	Update 5471 Checklists & WPs partially formatted to bring in E&P, TB, I/Co	\$900.00
450.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	5/10/2010	5.8	Update prior year folders/files for acronyms for the non A&M entities, delete duplicate files after review and analysis for 12 country folders including UK folder.	\$1,035.00
451.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/10/2010	1.8	Update Tax Attribute Schedule for acronyms for non-A&M entities.	\$324.00
452.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/10/2010	0.5	Discussion with Ann Fourt and Jacque regarding preparation of non-A&M returns in InSource	\$90.00
453.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	10:	Project Planning	5/10/2010	2.0	Discussion with Ann Fourt and Barb Barissi regarding upload of Trial Balance Info. For prep of active entities	\$360.00
454.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/10/2010	4.4	Review progress of new 2009 5471 workbooks, prep of several test updates and review with Pauline.	\$792.00
455.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	70:	Tax Planning and Research	5/10/2010	1.6	Review of new Regulations under 6501(c)(8) - and application to LBHI workpapers. Memo to client on same.	\$288.00
456.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	5/10/2010	5.0	Review and move completed files to Ready for 5471 WPs. Correct conversions with issues	\$900.00
457.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	5/11/2010	0.2	Follow up with John Shanahan on open issues with Matsudasan.	\$36.00
458.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	5/11/2010	5.8	Update prior year folders/files for acronyms for the non A&M entities, delete duplicate files after review and analysis for 8 country folders including Singapore folder.	\$1,044.00
459.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/11/2010	3.0	Review and update to naming convention used in 2008 workpapers and workbooks - for upload into Share Point.	\$540.00
460.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	50:	Compliance Review	5/11/2010	2.0	Review progress of E&P roll overs and Updates with Barb and Pauline of Compliance in Progress.	\$360.00
461.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	5/11/2010	5.0	Review and move completed files to Ready for 5471 WPs. Correct conversions with issues	\$900.00

462.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	5/12/2010	7.8	Update prior year folders/files for non A&M entities, delete duplicate files after review and analysis for 9 country folders including Indonesia folder and entity 66B.	\$1,080.00
463.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/12/2010	0.2	Follow up with Ann Fourt regarding preparation process for non-A&M entities.	\$36.00
464.	GRK	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/12/2010	3.5	LB1 5471 TAX WORK BOOK PREPARATION	\$630.00
465.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/12/2010	6.0	Review and set up of new Prep and Review folders and process. Updates to Preparer and Reviewer Notes and Checklist for new 5471 Workbooks.	\$1,080.00
466.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	5/13/2010	1.2	Meeting with Hilda Cupeles-Nieves, Jacque O'Neil, International tax team to discuss GP, Enterprise reports, clean up of py files, change in year end, and update on tax compliance calendar.	\$216.00
467.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	5/13/2010	4.2	Update prior year folders/files for acronyms for the non A&M entities, delete duplicate files after review and analysis for Cayman and Hong Kong country folders.	\$756.00
468.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/13/2010	0.7	Discussion with Jacque and Ann regarding InSource process for non-A&M meetings.	\$126.00
469.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/13/2010	0.6	Discussion with Shuk Cheng on rollover of E&P files, walk through InSource software for 8858 and 5471.	\$108.00
470.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/13/2010	0.3	Send 2009 Preparer/Reviewer notes to Jacque O'Neil, add comments for 11/30 year end and new year for 2010	\$54.00
471.	GRK	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/13/2010	1.3	LB1 5471 TAX WORK BOOK PREPARATION	\$225.00
472.	GRK	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/13/2010	0.8	CONFERENCE CALL with Lehman tax dept - discussion of progress, trial balance and accounting close schedule.	\$135.00
473.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	5/13/2010	1.5	Tax Team weekly technical update meeting with Hilda CN and John S. To discuss key issues for 2009 filings and Update to Team	\$270.00
474.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/13/2010	5.0	Updates to Team Compliance Plan and schedule, re-work of Travel calendar for client, updates with Hilda and John S., review of progress in current compliance.	\$900.00
475.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	5/13/2010	2.0	Review of E&P workpapers and notation of necessary updates with Pauline	\$360.00
476.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	5/13/2010	1.0	Weekly meeting with client and OG Team to recap week and set priorities	\$180.00
477.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	5/14/2010	5.2	Update prior year folders/files for acronyms for the non A&M entities, delete duplicate files after review and analysis for Japan and Korea country folders.	\$936.00
478.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/14/2010	0.8	Roll over new E&P workpapers into standardized 2009 format, issue with formulas linking to new worksheet.	\$144.00
479.	GRK	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/14/2010	0.8	LB1 5471 TAX WORK BOOK PREPARATION	\$135.00
480.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	50:	Compliance Review	5/14/2010	4.0	Review progress of E&P roll overs with Dixie Duncan, Gayle Kem, Barb Bariss and PDL.	\$720.00
481.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	5/14/2010	2.0	Review and move completed files to Ready for 5471 WPs. Correct conversions with issues	\$360.00
482.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	5/15/2010	3.0	E&P Assignment & Issues resolution	\$540.00
483.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	5/15/2010	3.0	Clear WPs with issues unresolved by preparers	\$540.00
484.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	5/16/2010	6.0	Clear WPs with issues and review E&P conversions	\$1,080.00

485.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	5/17/2010	0.8	Conference with E&P team Shanahan, Darryl Steinberg, Jacque O'Neil International tax team to discuss non-A&M entities and status of ownership and control.	
486.	JMO	Managing Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	5/17/2010	2.0	Travel via Amtrak to Jersey City from DC, first 2 hours.	\$0.00
487.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	5/17/2010	1.0	Call with Ernst & Young re: control of international entities	\$180.00
488.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/17/2010	5.0	Review of final E&P roll forwards, modifications to checklist with Pauline and additions made to necessary preparer notes.	\$900.00
489.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	5/17/2010	2.0	Travel via Amtrak to Jersey City from DC, billable after 2 hours to work and attend meetings with Client as requested.	\$360.00
490.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	5/17/2010	4.0	Clear E&P issues & create rollover E&P WPs to bridge to 5471 WPs	\$720.00
491.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	5/17/2010	4.0	Update 5471 WPs for bridge E&P WPs and test	\$720.00
492.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	5/17/2010	7.0	Review E&P Conversions and clear issues	\$1,260.00
493.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	5/18/2010	3.2	Update 8858 entity folders for GP acronyms, non-GP acronyms, remove 2008 duplicate folders and files.	\$576.00
494.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/18/2010	1.8	Set up Web Ex for Training on new 5471 workbooks.	\$324.00
495.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/18/2010	1.6	Review and update User Guide for testing of new 5471 workbooks.	\$288.00
496.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	70:	Tax Planning and Research	5/18/2010	2.8	Research into late Check-the-Box elections under Rev. Proc. 2009-41 and tax planning needs for REPE entities. Review of each entity's legal organization document.	\$504.00
497.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	70:	Tax Planning and Research	5/18/2010	2.0	Prep Memo to Client re: Organization and activity of REPE entities and ability to make late CTB Election.	\$360.00
498.	JMO	Managing Director	\$325.00	International Tax Compliance - 1118 Preparation and Review	2010-012:	1800	40:	Compliance Preparation	5/18/2010	2.0	Review 1118 with new intern Shu King and work with her on memos to necessary members of accounting dept. to start information gathering.	\$650.00
499.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	5/19/2010	5.4	Update GP legal entity Co number and names, continue to update 8858 entity folders for GP and non-GP acronyms, remove duplicate folders and files in 2008.	\$972.00
500.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/19/2010	0.6	Discussion with Pauline on E&P conversion workbooks for edit links not working and follow up issues needed on issues with tax attribute schedule and duplicate E&P files.	\$108.00
501.	DDD	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/19/2010	1.0	Testing and Review for 2009 workbook set up presented by Pauline - for prep of 5471s for Controlled Foreign Corporations	\$180.00
502.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/19/2010	7.4	Review and update User Guide for testing of new 5471 workbooks - while testing with PDL.	\$1,332.00
503.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/19/2010	6.0	Work with Barb Barissi and PDL to firm up 2009 Compliance Process, update to Legal Entity List format and scheduling.	\$1,080.00
504.	PDL	Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	5/19/2010	2.0	Unbillable Travel from San Francisco, CA to Jersey City, NJ - first 2 hours required to work at client site in Jersey City	\$0.00
505.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/19/2010	4.0	Write procedures for 5471 return preparation	\$720.00
506.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	5/19/2010	4.0	Billable Travel from San Jose, CA to Jersey City, NJ required to work at client site in Jersey City	\$720.00
507.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	5/20/2010	1.0	Tax Training meeting with John Shanahan and International tax to review 2009 tax workbooks.	\$180.00

508.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	5/20/2010	4.0	Update legal entity folders and names, continue to update 8858 entity folders for GP and non-GP acronyms, remove duplicate folders and files in 2008.	\$0.00
509.	BRW	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	5/20/2010	0.5	Weekly Team Conference Call update with entire internal tax team - Discussion re: Accounting year-end close and status of Trial Balances	\$90.00
510.	DDD	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	5/20/2010	0.8	Meeting with Hilda (VP Tax), Jacque, International tax team to discuss new workpaper standardization and other misc tax matters.	\$135.00
511.	GRK	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/20/2010	1.0	CONFERENCE CALL with Lehman tax dept - discussion of progress, trial balance and accounting close schedule.	\$180.00
512.	JMO	Managing Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	5/20/2010	2.0	Travel via Amtrak from Jersey City to DC, first 2 hours.	\$0.00
513.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/20/2010	2.5	WEB Ex on new 5471 Workbooks for all in Jersey City and team members working remote.	\$450.00
514.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	50:	Compliance Review	5/20/2010	3.5	Review workbooks and insert of E&P into 5471. Review prep of Schedule M and Schedule 1 - and reporting of Foreign Dividends Paid.	\$630.00
515.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	5/20/2010	2.0	Travel via Amtrak from Jersey City to DC, billable after 2 hours to work and attend meetings with Client as requested.	\$360.00
516.	PDL	Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	5/20/2010	2.0	Unbillable Travel from Jersey City, NJ to Washington, DC - first 2 hours required to work at client site in Jersey City	\$0.00
517.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/20/2010	6.0	Update 5471 WPs, checklists & Preparer Notes & conduct training	\$1,080.00
518.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	5/20/2010	1.0	Billable Travel from Jersey City, NJ to Washington, DC required to work at client site in Jersey City	\$180.00
519.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	5/21/2010	6.0	Update GP legal entity Co number and names, continue to update 8858 entity folders for GP and non-GP acronyms, remove duplicate folders and files in 2008.	\$1,080.00
520.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/21/2010	1.0	Research assigned entities - 0451, 0415, 0386, 0385, 00X1, 00P9 UK entities to roll over to 2009 workbooks, not in entity folder, test sample wks, issue with link to Sch H.	\$180.00
521.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	5/21/2010	4.0	Review E&P Conversions and clear preparer unresolved issues	\$720.00
522.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	5/22/2010	4.0	Review E&P Conversions and clear unresolved issues	\$720.00
523.	BAB	Tax Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	5/24/2010	2.0	Unbillable Travel from Grand Rapids, MI to Jersey City, NJ	\$0.00
524.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	5/24/2010	4.0	Update 8858 entities for UK RE and Resettan for non-GP acronyms, remove 2008 duplicate entity files and folders.	\$720.00
525.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	5/24/2010	3.6	Review of 2008 country folders to ensure all folders have 2008 tax return, follow up with Tehmeena on missing returns.	\$648.00
526.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	5/24/2010	5.0	Update 8858 entities for UK RE and Resettan for non-GP acronyms, remove 2008 duplicate entity files and folders.	\$900.00
527.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	5/24/2010	2.0	Billable Travel from Grand Rapids, MI to Jersey City, NJ	\$360.00
528.	JMO	Managing Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	5/24/2010	2.0	Travel via Amtrak to Jersey City from DC, first 2 hours.	\$0.00
529.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	5/24/2010	1.2	Update meeting with Hilda to discuss progress on Enterprise Reporting and start of international active returns.	\$216.00
530.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/24/2010	2.2	Review of Legal Entity Compliance Progress Checklist - assignments of test entities.	\$396.00

531.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	70:	Travel - Unbilled	5/24/2010	2.6	Logistics with Underwood regarding REPE entities, financial information available and tax planning for ultimate disposition of entities.	\$0.00
532.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	5/24/2010	2.0	Travel via Amtrak to Jersey City from DC - billable after 2 hours to work and attend meetings with Client as requested.	\$360.00
533.	PDL	Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	5/24/2010	2.0	Unbillable Travel from Washington, DC to Jersey City, NJ - first 2 hours required to work at client site in Jersey City	\$0.00
534.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	5/24/2010	7.0	Review E&P Conversions and clear issues. Start Tehmeena Manji & Shuk King non-Great Plains entity conversions	\$1,260.00
535.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	5/24/2010	1.0	Billable Travel from Washington, DC to Jersey City, NJ required to work at client site in Jersey City	\$180.00
536.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/25/2010	0.4	Follow up with Ann Fourt regarding Sch M requirements for 2009 for non-A&M entities.	\$72.00
537.	BRW	Tax Manager	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	5/25/2010	2.0	travel to Lehman Bros in Jersey City from Washington DC - first 2 hours unbilled - to work and attend meetings with Client as requested	\$0.00
538.	BRW	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	5/25/2010	7.0	E&P analysis for various international Controlled Corporations and computer (gotomypc.com) set up for Remote Access	\$1,260.00
539.	BRW	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	5/25/2010	2.0	travel to Lehman Bros in Jersey City from Washington DC - first 2 hours unbilled - to work and attend meetings with Client as requested	\$360.00
540.	DDD	Tax Manager	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	5/25/2010	2.0	Non-billable travel from Jersey City to Washington DC - first 2 hours unbilled - to work and attend meetings with Client as requested	\$0.00
541.	DDD	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/25/2010	5.5	Update entity workpapers for E&P, TB and 08 TR info and run test for the workpaper formation	\$990.00
542.	DDD	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	5/25/2010	2.0	Billable travel from Washington DC to Jersey City, New Jersey - after first 2 hours of unbilled - to work and attend meetings with Client as requested	\$360.00
543.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	5/25/2010	2.0	Discuss timing with Hilda CN and Ann Fourt. Call to discuss ER Int'l reports with Monte.	\$360.00
544.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/25/2010	2.5	Bill Walsh - Management of Lehman orientation and set up in system. Review of Lehman files and 5471 compliance process.	\$450.00
545.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	50:	Compliance Review	5/25/2010	4.5	Review test workbooks, process and organization. Review with client: Tehmeena, Aqiyla, Bill and Dixie.	\$810.00
546.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/25/2010	4.0	Train Bill Walsh & Dixie Duncan on 5471 WPs. Assit with 5471 preparation	\$720.00
547.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	5/25/2010	4.0	Clear unresolved issues on E&P conversion	\$720.00
548.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	5/26/2010	2.3	Meeting with John Shanahan regarding tax treatment of REPE entities, follow up with Jacque O'Neil.	\$414.00
549.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	5/26/2010	1.8	Follow up with Tehmeena on additional missing 2008 returns, and final inventory of 2008 country files.	\$324.00
550.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	5/26/2010	2.4	Final update of UK RE and Resettan 8858 entities for non-GP acronyms, remove 2008 duplicate files and folders.	\$432.00
551.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	5/26/2010	5.5	Finalize Div Con entities and 8858s for with incorporating new naming convention for CFC entity folders. Finalize review and analysis of duplicate files for the GP entities and remove from file. Start dormant returns.	\$990.00
552.	BRW	Tax Manager	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	5/26/2010	2.0	travel to Lehman Bros in Jersey City from Washington DC - first 2 hours unbilled - to work and attend meetings with Client as requested	\$0.00

553.	BRW	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Earnings and Profits Analysis	5/26/2010	4.0	E&P analysis rollforward of 2008 workpapers to 2009 format	\$0.00
554.	BRW	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	5/26/2010	2.0	travel to Lehman Bros in Jersey City from Washington DC - first 2 hours unbilled - to work and attend meetings with Client as requested	\$360.00
555.	DDD	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/26/2010	10.0	Prepare work papers for 2009 compliance process testing entities and updating E&P	\$1,800.00
556.	JMO	Managing Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	5/26/2010	2.0	Travel via Amtrak from Jersey City to DC. first 2 hours.	\$0.00
557.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/26/2010	4.0	Review progress on workbook testing and necessary modifications with PDL. Discuss and assign Entities - and review progress on E&P Rolls.	\$720.00
558.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	50:	Compliance Review	5/26/2010	2.5	Final update to Memo: REPE entities and package to JS for call. Edan and Barb on call with Accounting and JS.	\$450.00
559.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	5/26/2010	2.5	Travel via Amtrak from Jersey City to DC. billable after 2 hours to work and attend meetings with Client as requested.	\$450.00
560.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/26/2010	5.0	Assist with 5471 testing. Update 5471 WPs for formula and formatting	\$900.00
561.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	5/27/2010	0.5	Meeting with Hilda Cupeles-Nieves, Jacque O'Neil. International tax team to discuss availability of financial data. GP, Enterprise reports, discussion on 2008 upload to Sharepoint, and update on tax compliance calendar.	\$90.00
562.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	5/27/2010	9.8	Review Dormant returns for new naming convention and remove duplicates from folders and files.	\$1,764.00
563.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	5/27/2010	0.7	Discussion with Pauline regarding standardization of acronyms and workpapers. issue of duplicate files.	\$126.00
564.	BRW	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	5/27/2010	0.5	Weekly Team Conference Call update with entire internal tax team - Discussion re: Accounting year-end close and status of Trial Balances	\$90.00
565.	BRW	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/27/2010	2.0	Prep of 5471 Tax Returns - various test entities	\$360.00
566.	BRW	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	5/27/2010	2.5	E&P analysis - rollforward of 2008 workpapers to 2009 format	\$450.00
567.	DDD	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	5/27/2010	0.5	Meeting with Hilda, Jacque, International tax team to discuss new workpaper standardization and other misc tax matters.	\$90.00
568.	DDD	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/27/2010	7.5	Update entity workpapers for E&P, TB and 08 TR info	\$1,350.00
569.	GRK	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/27/2010	2.0	LB1 5471 TAX WORK BOOK PREPARATION	\$360.00
570.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	5/27/2010	0.8	Tax Team weekly technical update meeting with Hilda CN (VP Tax) and John S. (SVP Tax) to discuss key issues for 2009 filings and Update to Team	\$144.00
571.	JMO	Managing Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/27/2010	3.2	Preparation of Agenda, Calendar and Action Update for Team Meeting. Review of new Legal Entity List and Assignments of non-A&M controlled entities.	\$576.00
572.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	5/27/2010	1.0	Weekly meeting with client and OG Team to recap week and set priorities	\$180.00
573.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/27/2010	1.0	Review acronym naming convention for non GP entities and rollover to 2009	\$180.00
574.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/27/2010	2.0	Assist with 5471 testing. Prepare entity folders as example and instruct preparers for final 5471 updates.	\$360.00
575.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	5/27/2010	4.0	Review Non-Great Plains entity conversions and clear issues that preparers could not solve	\$720.00
576.	BAB	Tax Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	5/28/2010	2.0	Unbillable Travel from Jersey City, NJ to Grand Rapids, MI	\$0.00

577.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	20:	Client Meeting	5/28/2010	0.6	Update with Paula Cuppers - review on status of 2008 folders and files. 4 missing entities and then will be final.	\$108.00
578.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	30:	Review PY returns and workpapers	5/28/2010	2.7	Final review and update of dormant returns for new naming convention and remove duplicates from folders and files.	\$486.00
579.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/28/2010	0.7	Update final GP and Non-GP listing send to Pauline for final review and incorporation into 2009 process.	\$126.00
580.	BAB	Tax Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	5/28/2010	2.0	Billable Travel from Jersey City, NJ to Grand Rapids, MI	\$360.00
581.	BRW	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/28/2010	1.0	Prep of 5471 Tax Returns - various test entities and dormant returns	\$180.00
582.	BRW	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	5/28/2010	1.0	E&P analysis - rollover of 2008 workpapers to 2009 format	\$180.00
583.	DDD	Tax Manager	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	5/28/2010	2.0	Non-Billable travel to Washington DC from Jersey City, New Jersey - first 2 hours unbilled - to work and attend meetings with Client as requested	\$0.00
584.	DDD	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	40:	Compliance Preparation	5/28/2010	8.0	Update entity workpapers for E&P, TB and 08 TR info	\$1,440.00
585.	DDD	Tax Manager	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	5/28/2010	2.0	Billable travel to Washington DC from Jersey City, New Jersey - after first 2 hours of unbilled - to work and attend meetings with Client as requested	\$360.00
586.	JMO	Managing Director	\$325.00	International Tax Compliance - 1118 Preparation and Review	2010-012:	1800	40:	Compliance Preparation	5/28/2010	3.0	Set up and cleanse of new 1118 template for upload.	\$975.00
587.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	5/30/2010	5.0	Review GP & nonGP E&P Conversions and clear issues that preparers could not solve	\$900.00
588.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	47:	Earnings and Profits Analysis	5/30/2010	6.0	Clear non Great Plains E&P Conversion issues and complete folders for 5471 preparation	\$1,080.00
589.	PDL	Director	\$0.00	International Tax Compliance - US Information Returns	2010-011:	1800	95:	Travel - Unbilled	5/31/2010	2.0	Unbillable Travel from Jersey City, NJ to San Francisco, CA - first 2 hours required to work at client site in Jersey City	\$0.00
590.	PDL	Director	\$180.00	International Tax Compliance - US Information Returns	2010-011:	1800	90:	Travel - Billable	5/31/2010	4.0	Billable Travel from Jersey City, NJ to San Francisco, CA required to work at client site in Jersey City	\$720.00

1,600.3

\$278,425.50